

State/Territory Alabama

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Alabama State Board of Public Accountancy

Board/Agency Website <https://www.asbpa.alabama.gov/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program) N/A

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/5/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Alaska
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Alaska Board of Accountancy
Board/Agency
Website <https://www.commerce.alaska.gov/web/CBPL/ProfessionalLicensing/BoardOfPublicAccountancy.aspx>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program) N/A
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/5/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory American Samoa
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name American Samoa Territorial Board of Public Accountancy
Board/Agency Website [Office of the Governor A.P. Lutali Executive Office Building Pago Pago, American Samoa, 96799](#)
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/9/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Arizona
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Arizona State Board of Accountancy
Board/Agency Website <https://www.azaccountancy.gov/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program) N/A
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/5/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Arkansas
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Arkansas State Board of Public Accountancy (ASBPA)
Board/Agency Website <https://www.asbpa.arkansas.gov/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program) N/A
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/5/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory California
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name California Board of Accountancy (CBA)
Board/Agency Website <https://www.dca.ca.gov/cba/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/5/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Colorado
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Colorado State Board of Accountancy
Board/Agency Website <https://dpo.colorado.gov/Accountancy>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/5/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Connecticut
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name State Board of Accountancy - Connecticut
Board/Agency Website <https://portal.ct.gov/DCP/Occupational-and-Professional-Division/Occupational-Boards/State-Board-of-Accountancy>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program) N/A
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/5/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Delaware
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Delaware State Board of Accountancy
Board/Agency Website <https://dpr.delaware.gov/boards/accountancy/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/5/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory District of Columbia
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Department of Licensing and Consumer Protection - District of Columbia
Board of Accountancy
Board/Agency Website <https://dlcp.dc.gov/service/professional-licensing>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/5/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Federated States of Micronesia
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name None found
Board/Agency Website N/A
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/9/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Florida
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Florida Board of Accountancy (FLBOA)
Board/Agency Website <http://www.myfloridalicense.com/DBPR/certified-public-accounting/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/6/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Georgia
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Georgia State Board of Accountancy (GSBA)
Board/Agency Website <https://gsba.georgia.gov/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/6/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Guam

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Guam Board of Accountancy

Board/Agency Website <http://www.guamboa.org/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/9/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Hawaii

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Hawaii Board of Public Accountancy

Board/Agency Website <http://cca.hawaii.gov/pvl/boards/accountancy/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/6/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Idaho

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Idaho State Board of Accountancy (ISBA)

Board/Agency Website <https://isba.idaho.gov/ISBAPortal/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/6/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Illinois

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Illinois Board of Examiners (ILBOE)

Board/Agency Website <https://www.ilboe.org/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/6/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Indiana

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Indiana Board of Accountancy

Board/Agency Website <https://www.in.gov/pla/professions/accountancy-home/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/6/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Iowa

License Title Public Accountant

Specialized Accreditation Required? No

Specialized Accreditation Accepted as Meeting Educational Requirements? No

Curriculum Comparison Needed? No

Specific Coursework 1. The license of a licensed public accountant shall be granted by the board to any person who meets one of the following requirements:

a. The applicant holds a license as an accounting practitioner issued under the laws of this state in full force and effect on July 1, 2002, and has completed additional educational requirements as prescribed by the board.

b. The applicant has satisfactorily completed the examination prescribed in subsection 2 after having met one of the following:

(1) The applicant has had two or more years' actual experience in practice as an accountant as an employee of a certified public accountant, an accounting practitioner, or a licensed public accountant.

(2) The applicant submits evidence satisfactory to the board that the applicant is a graduate of a four-year college or university accredited by the north central accreditation association or other regional accreditation association having equivalent standards, with a major in accounting, or that the applicant is a graduate in accountancy from a business or correspondence school accredited by the accrediting commission for business schools or the accrediting commission of the national home study council.

(3) The applicant submits evidence of at least five years of continuous experience engaged in performing any of the services delineated in section 542.3, subsection 12, on a full-time basis.

Iowa Code Ann. § 542.8 (West)

Supervised Experience (In-Program) None found

Member of Compact or Reciprocity Agreement? None found

Board/Agency Name Iowa Accountancy Examining Board

Board/Agency Website <https://plb.iowa.gov/board/accountants?page=7>

Statute/Regulation/Rule Citation I.C.A. T. XIII, Subt. 4, Ch. 542

Iowa Admin. Code Agcy. 193A

Must Out-of-State Program Graduate Hold License to Qualify? No

Must License Applicant Hold Private Certification? No

Additional Training (Not Required In-Program) Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.

Experience (After Graduating/Outside of Program)

Exam(s) Required 4.7(1) The board may use the examination prepared by the Accreditation Council for Accountancy and Taxation. The examination shall not include any questions regarding auditing or attest functions.

4.7(2) The board may use the grading services provided by the Accreditation Council for Accountancy and Taxation.

4.7(3) The identity of the person taking the examination shall be concealed until after the examination papers have been graded. Absent a showing of good cause, the board shall accept the passing grade established by the Accreditation Council for Accountancy and Taxation.

4.7(4) Alternatively, an applicant may satisfy the examination requirement of this rule by passing the Financial Accounting and Reporting-Business Enterprises and Accounting and Reporting-Taxation, Managerial, Governmental and Not-for-Profit Organization sections of the CPA examination provided by the AICPA.

Iowa Admin. Code r. 193A-4.7(542)

A successful candidate shall also be required to pass an examination covering the code of ethical conduct prior to issuance of the license.

Iowa Admin. Code r. 193A-4.13(542)

Notes None

Last Reviewed Date 1/6/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Kansas

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Kansas Board of Accountancy

Board/Agency Website <https://ksboa.kansas.gov/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/7/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Kentucky

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Kentucky State Board of Accountancy

Board/Agency Website <https://cpa.ky.gov/Pages/default.aspx>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/7/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Louisiana

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name State Board of Certified Public Accountants of Louisiana

Board/Agency Website <http://cpaboard.state.la.us/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/7/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Maine

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Maine Board of Accountancy

Board/Agency Website <https://www.maine.gov/pfr/professionallicensing/professions/accountancy>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/7/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Maryland
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Maryland State Board of Public Accountancy
Board/Agency Website <https://dllr.state.md.us/license/cpa/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/7/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Massachusetts
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Massachusetts Board of Public Accountancy
Board/Agency Website <https://www.mass.gov/orgs/board-of-public-accountancy>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/7/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Michigan
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Department of Licensing and Regulatory Affairs (LARA) - Accountancy
Board/Agency Website https://www.michigan.gov/lara/0,4601,7-154-89334_72600_72602_72731_72855--_.00.html
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/7/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Minnesota

License Title Registered Accounting Practitioner

Specialized Accreditation Required? No

Specialized Accreditation Accepted as Meeting Educational Requirements? Yes

Curriculum Comparison Needed? Yes

Specific Coursework A. Persons applying for initial designation as a registered accounting practitioner shall have a minimum of an associate degree in accounting from an accredited college or university or have, in the opinion of the board, at least an equivalent education.
B. An equivalent education shall consist of at least 60 semester hours from an accredited college or university in the subject matter areas described below:

Accounting

18

Business-related (may include accounting not included above)

18

General education and other

24

Total

60

Minn. R. 1105.6700

- A. A person applying for initial designation as a registered accounting practitioner shall demonstrate to the board that the person has had one year of acceptable experience. Acceptable experience may consist of providing any type of service or advice using accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.
- B. Applicants shall have their experience verified to the board by a licensee or registered accounting practitioner. Acceptable experience includes employment in industry, government, academia, or public practice. The board shall look at such factors as the complexity and diversity of the work.
- C. One year of experience consists of full- or part-time employment that extends over a period of no less than one year and no more than three years and includes no fewer than 2,000 hours of performance of services described in item A.
- D. A licensee or registered accounting practitioner who has been requested by an individual to submit to the board evidence of the individual's experience and has refused to do so shall, upon request by the board, explain in writing or in person the basis for the refusal.
- E. The board may require a licensee or registered accounting practitioner who has furnished evidence of an applicant's experience to substantiate the information.
- F. The board may inspect documentation relating to an applicant's claimed experience.

Minn. R. 1105.6900

Supervised Experience (In-Program) None found

Member of Compact or Reciprocity Agreement? None found

Board/Agency Name Minnesota Board of Accountancy

Board/Agency Website <https://www.boa.state.mn.us/>

Statute/Regulation/Rule Citation Minn. Stat. Ann. § 326A.06

Minn. R. 1105.6700

Minn. R. 1105.6900

Must Out-of-State Program Graduate Hold License to Qualify? No

Must License Applicant Hold Private Certification? No

Additional Training (Not Required In-Program) None

Experience (After Graduating/Outside of Program)

Exam(s) Required A. Persons applying for initial designation as a registered accounting practitioner shall successfully pass all sections of an RAP examination designed to test

knowledge in the subjects of accounting and compilation services, business law, and taxation with a score of at least 75 percent. The board may designate the Accreditation Council for Accountancy and Taxation examination or an examination developed or administered by another vendor whose objective is to test knowledge in the subject matter areas specified in part 1105.6700 as the RAP examination that applicants must use.

Minn. R. 1105.6800

Notes None

Last Reviewed Date 1/7/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Mississippi

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Mississippi State Board of Public Accountancy

Board/Agency Website <https://www.msbpa.ms.gov/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/7/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Missouri
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Missouri Board of Accountancy (MOSBA)
Board/Agency Website <https://pr.mo.gov/accountancy.asp>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/7/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Montana
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Montana Board of Public Accountants
Board/Agency Website <https://boards.bsd.dli.mt.gov/public-accountants/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/7/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Nebraska
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Nebraska Board of Public Accountancy
Board/Agency Website <https://nbpa.nebraska.gov/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/7/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Nevada
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Nevada State Board of Accountancy
Board/Agency Website <https://www.nvaccountancy.com/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/8/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory New Hampshire
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name New Hampshire Board of Accountancy
Board/Agency Website <https://www.oplc.nh.gov/board-accountancy>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/8/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory New Jersey
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name New Jersey State Board of Accountancy
Board/Agency Website <https://www.njconsumeraffairs.gov/acc>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/8/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory New Mexico
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name New Mexico Public Accountancy Board
Board/Agency Website <https://www.rld.nm.gov/boards-and-commissions/individual-boards-and-commissions/accountancy/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/8/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory New York
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name New York State Board for Public Accountancy
Board/Agency Website <http://www.op.nysed.gov/prof/cpa/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/8/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory North Carolina

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name North Carolina State Board of Certified Public Accountant Examiners

Board/Agency Website <https://nccpaboard.gov/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/8/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory North Dakota

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name North Dakota State Board of Accountancy

Board/Agency Website <https://www.ndsba.nd.gov/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/8/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Northern Mariana Islands
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Commonwealth of Northern Mariana Islands Accountancy Board
Board/Agency Website [PO Box 504053 Saipan, CNMI 96950 Phone: 671-727-3362 Fax: 671-632-1209](#)
Email: burger@pticom.com
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/9/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Ohio
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Accountancy Board of Ohio
Board/Agency Website <https://acc.ohio.gov/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/8/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Oklahoma

License Title Public Accountant

Specialized Accreditation Required? No

Specialized Accreditation Accepted as Meeting Educational Requirements? Yes

Curriculum Comparison Needed? Yes

Specific Coursework 59 Okl.St. Ann. § 15.8(B) On or after July 1, 1999, every qualification applicant to qualify as a candidate for examination for the license of public accountant shall have graduated from an accredited four-year college or university with a major in accounting or with a nonaccounting major supplemented by what the Oklahoma Accountancy Board determines to be the equivalent of an accounting major of any four-year college or university in this state or any other four-year college or university recognized by the Board. Such major in accounting or nonaccounting major shall include satisfactory completion of forty-eight (48) semester hours, or the equivalent thereof, in accounting and related subjects. At least thirty (30) semester hours, or the equivalent thereof, of said forty-eight (48) semester hours, shall be in accounting courses, at least one of which shall be in auditing. The remainder of said forty-eight (48) semester hours, or the equivalent thereof, shall be in said related subjects, which shall be in any or all of the subjects of economics, statistics, business law, finance, business management, marketing, business communication, financial information systems or computer science or the equivalent of such subjects as determined by the Board.

59 Okl.St. Ann. § 15.9 C. The Board shall, upon request, issue licenses as public accountants only to those applicants who shall have qualified and complied with the provisions of this act and the rules of the Board, and shall have passed an examination in accounting, auditing, and other related subjects not to exceed seventy-five percent (75%) of the CPA Examination subjects with such grades that satisfy the Board that each applicant is competent to practice as a public accountant. The subjects examined shall be covered by the same examination, and grading thereon for passing, as those used by the Board to test candidates for the certified public accountant's certificate.

Supervised Experience (In-Program) None found

Member of Compact or Reciprocity Agreement? None found

Board/Agency Name Oklahoma Accountancy Board

Board/Agency Website https://www.ok.gov/oab_web/

Statute/Regulation/Rule Citation 59 Okl.St. Ann. § 15.8

Okl. Admin. Code 10:15-3-3

Must Out-of-State Program Graduate Hold License to Qualify? No

Must License Applicant Hold Private Certification? No

Additional Training (Not Required In-Program) Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.

Experience (After Graduating/Outside of Program)

Exam(s) Required The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants

Notes Board proposed Rule in 2022 that would eliminate PAs

Last Reviewed Date 1/8/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Oregon

License Title Public Accountant

Specialized Accreditation Required? No

Specialized Accreditation Accepted as Meeting Educational Requirements? No

Curriculum Comparison Needed? No

Specific Coursework O.R.S. § 673.100(1) The Oregon Board of Accountancy shall issue a license as a public accountant to a person who applies for the license and who:

- (a) Passes an examination on the code of professional ethics adopted by the board;
 - (b) Meets the requirements of ORS 673.050 for admission to the examination for the certificate of certified public accountant;
 - (c) Takes the examination for the certificate of certified public accountant pursuant to ORS 673.060 and receives a passing grade in those sections of the examination that the board may require by rule; and
 - (d) Has at least one year of public accountancy experience or the equivalent satisfactory to the board.
- (2) An applicant for a license as a public accountant must make application on a form provided by the board. The board shall charge each applicant a fee for application in an amount determined by the board by rule.

OAR 801-010-0100(1) Application requirements. Applicants for the license of public accountant must meet the following requirements:

- (a) Complete and pass the required sections of the CPA exam as described in ORS 673.100 and OAR 801-010-0060;
- (b) Complete and pass an ethics exam with a score of 90 or above that has been adopted by the Board; and
- (c) Meet the experience requirements stated in ORS 673.100 by obtaining one year of experience, which means having a minimum of 12 months and at least 2000 hours of supervised employment.
- (d) The experience and examination requirements must be obtained and completed within eight years immediately preceding the date of application for license.
- (e) An applicant's file must be complete in every particular within three months of the date of application or the file will be closed. The application fee is non-refundable.

(2) Experience requirements.

- (a) Applicants must meet the experience requirements described in OAR 801-010-0065(2).
- (b) The experience required under ORS 673.100 consists of activities generally performed by Oregon licensed CPAs and PAs engaged in public practice. Typical public practice experience includes attestation services, tax return preparation, financial advisory services, and reporting on an entity's internal controls. Experience obtained while performing attest and compilations, financial advisory services, or tax advisory services must be performed while employed at a public accounting firm.

(3) Experience portfolio. The applicant's experience portfolio must meet the requirements stated in OAR 801-010-0065(3).

(4) Public Accountant practice restrictions. Licensed public accountants who qualified for the CPA exam after January 1, 2002 are not permitted to perform audits.

Supervised Experience (In-Program) None found

Member of Compact or Reciprocity Agreement? None found

Board/Agency Name Oregon Board of Accountancy

Board/Agency Website <https://www.oregon.gov/boa/Pages/Home.aspx>

Statute/Regulation/Rule Citation O.R.S. § 673.100

OAR 801-010-0100

Must Out-of-State Program Graduate Hold License to Qualify? No

Must License Applicant Hold Private Certification? No

Additional Training (Not Required In-Program) Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.

Experience (After Graduating/Outside of Program)

Exam(s) Required The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants

Notes None

Last Reviewed Date 1/8/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Pennsylvania

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Pennsylvania Board of Accountancy

Board/Agency

Website <https://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Pages/default.aspx>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/8/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Puerto Rico
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Puerto Rico Board of Accountancy
Board/Agency Website <https://www.statedepartment.pr.gov/juntas-examinadoras/certified-public-accountants>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/9/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Republic of Palau
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Palau Board of Accountancy
Board/Agency Website <https://www.palauopa.org/boa.html>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/9/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Republic of the Marshall Islands

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name None found

Board/Agency Website [N/A](#)

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/9/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Rhode Island

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Rhode Island Board of Accountancy

Board/Agency Website <https://dbr.ri.gov/divisions/accountancy/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/8/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory South Carolina

License Title Accounting Practitioner

Specialized Accreditation Required? No

Specialized Accreditation Accepted as Meeting Educational Requirements? No

Curriculum Comparison Needed? Yes

Specific Coursework S.C. Code of Regulations R. 1-11 A. To meet the educational qualifications for licensure as an accounting practitioner,

1. the applicant shall submit an official transcript signed by the college or university registrar and bearing the college or university seal to prove education and degree requirements; photocopies of transcripts will not be accepted; and

2. a major in accounting shall include at least twenty-four (24) semester hours, or equivalent in quarter hours, of credit in accounting courses. No more than three (3) semester hours in business law courses and three (3) semester hours in taxation courses may be counted as accounting courses; and

3. the Board shall accept a transcript from any college or university accredited by the Southern Association of Colleges and Schools and any other accrediting association having the equivalent standards.

B. To meet the examination requirement for licensure as an accounting practitioner, the applicant shall take sections of the Uniform Certified Public Accountant Examination prepared by the AICPA and receive a passing grade on the following subjects:

1. Financial Accounting and Reporting (FAR);

2. Regulations (REG).

Supervised Experience (In-Program) None found

Member of Compact or Reciprocity Agreement? None found

Board/Agency Name South Carolina Board of Accountancy

Board/Agency Website <https://llr.sc.gov/acct/>

Statute/Regulation/Rule Citation SC Code 1976 § 40-2-550

SC Code of Regulations R. 1-11

Must Out-of-State Program Graduate Hold License to Qualify? No

Must License Applicant Hold Private Certification? No

Additional Training (Not Required In-Program) Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.

Experience (After Graduating/Outside of Program)

Exam(s) Required The Financial Accounting and Reporting (FAR) and Regulation (REG) sections of the Uniform CPA examination

Notes None

Last Reviewed Date 1/8/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory South Dakota

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name South Dakota Board of Accountancy

Board/Agency Website <https://dlr.sd.gov/accountancy/default.aspx>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/8/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Tennessee

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Tennessee State Board of Accountancy

Board/Agency Website <https://www.tn.gov/commerce/regboards/accountancy.html>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/9/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Texas
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Texas State Board of Public Accountancy
Board/Agency Website <https://www.tsbpa.texas.gov/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/9/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory U.S. Virgin Islands
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Virgin Islands Board of Accountancy
Board/Agency Website <https://dlca.vi.gov/boardcertifications/steps/cparequirements/index.htm>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/9/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Utah

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Utah State Board of Accountancy

Board/Agency Website <https://dopl.utah.gov/cpa/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/9/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Vermont

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Vermont Board of Public Accountancy

Board/Agency Website <https://sos.vermont.gov/accountancy/board-meetings-members/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

Last Reviewed Date 1/9/2024

Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Virginia
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Virginia Board of Accountancy
Board/Agency Website <https://boa.virginia.gov/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
Last Reviewed Date 1/9/2024
Feedback Form (Send us your questions, comments or information about your experience with licensure) <https://forms.gle/zLB3dsG9j6qmx1pU6>

State/Territory Washington
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Washington State Board of Accountancy
Board/Agency Website <https://acb.wa.gov/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
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State/Territory West Virginia

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name West Virginia Board of Accountancy

Board/Agency Website <https://www.boa.wv.gov/>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

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State/Territory Wisconsin

License Title None found

Specialized Accreditation Required? N/A

Specialized Accreditation Accepted as Meeting Educational Requirements? N/A

Curriculum Comparison Needed? N/A

Specific Coursework N/A

Supervised Experience (In-Program) N/A

Member of Compact or Reciprocity Agreement? N/A

Board/Agency Name Wisconsin Accounting Examining Board

Board/Agency Website <https://dsps.wi.gov/Pages/Professions/Accountant/Default.aspx>

Statute/Regulation/Rule Citation N/A

Must Out-of-State Program Graduate Hold License to Qualify? N/A

Must License Applicant Hold Private Certification? N/A

Additional Training (Not Required In-Program) N/A

Experience (After Graduating/Outside of Program)

Exam(s) Required N/A

Notes This license type not offered or required

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State/Territory Wyoming
License Title None found
Specialized Accreditation Required? N/A
Specialized Accreditation Accepted as Meeting Educational Requirements? N/A
Curriculum Comparison Needed? N/A
Specific Coursework N/A
Supervised Experience (In-Program) N/A
Member of Compact or Reciprocity Agreement? N/A
Board/Agency Name Wyoming Board of Certified Public Accountants
Board/Agency Website <https://sites.google.com/a/wyo.gov/wyoming-cpa/>
Statute/Regulation/Rule Citation N/A
Must Out-of-State Program Graduate Hold License to Qualify? N/A
Must License Applicant Hold Private Certification? N/A
Additional Training (Not Required In-Program) N/A
Experience (After Graduating/Outside of Program)
Exam(s) Required N/A
Notes This license type not offered or required
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