

Accounting

State	Meets or Does Not Meet State Requirements	State Licensing Board Website	SFU Degree Curriculum	State Education Requirement	Education Notes	State Exams	Exams Notes	State Minimum Age	Minimum Age Notes	Good Moral Character	Good Moral Character Notes
Alabama	Meets State Requirements	AL Board Requirements	Curriculum	Bachelor's Degree	A person shall have earned a college degree from a four-year college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Universities, with a concentration in accounting or what the board determines to be substantially the equivalent of a concentration in accounting. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA.	1	Candidates must successfully pass the Uniform Certified Public Accountant Examination.	19	The applicant must be at least 19 years of age.	Yes	The applicant must be of good moral character.
Alaska	Meets State Requirements	AK Board Requirements	Curriculum	Bachelor's Degree	The education and experience Requirements for an applicant are a baccalaureate degree or its equivalent conferred by a college or university acceptable to the board. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Candidates must successfully pass the Uniform Certified Public Accountant Examination of the American Institute of Certified Public Accountants.	N/A		Yes	An applicant for a certified public accountant license shall be of good moral character. An applicant shall submit names of at least three individuals who can vouch for the applicants good moral character. The board will, in its discretion, make other inquiries it considers appropriate to satisfy itself that the applicant is of good moral character.
Arizona	Meets State Requirements	AZ Board Requirements	Curriculum	Bachelor's Degree	A person shall not be permitted to take the examination unless the person presents satisfactory evidence that the person has successfully obtained a baccalaureate degree from an accredited institution or a college or university maintaining standards comparable to those of an accredited institution. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Candidates must successfully pass the Uniform Certified Public Accountant Examination.	18	The applicant must be at least eighteen years of age.	Yes	The applicant must be of good moral character.
Arkansas	Meets State Requirements	AR Board Requirements	Curriculum	Bachelor's Degree	The applicants degree must have been granted by a four-year degree-granting college or university that is accredited by one or more recognized regional accrediting agencies. v	1	Candidates must successfully pass the Uniform Certified Public Accountant Examination.	N/A		Yes	A certificate as a certified public accountant shall be granted by the Arkansas State Board of Public Accountancy to any person of good moral character. Each applicant is required to apply for or authorize the Board to obtain state and national criminal background checks to be conducted by the Identification Bureau of the Department of Arkansas State Police and the Federal Bureau of Investigation.

California	Meets State Requirements	CA Board Requirements	Curriculum	Bachelor's Degree	A baccalaureate degree or higher conferred by a degree-granting college or university (or foreign equivalent evaluated by a CBA-approved foreign academic credentials evaluation service) accredited by a United States regional institutional accrediting agency or national accrediting agency. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Candidates must successfully pass the Uniform Certified Public Accountant Examination.	N/A		N/A	If you are a California resident, you are required to complete the fingerprint requirement via a Live Scan service, a system for the electronic submission of fingerprints and the subsequent automated background check.
Colorado	Meets State Requirements	CO Board Requirements	Curriculum	Bachelor's Degree	A person who has a Baccalaureate Degree or higher degree who has obtained not less than 120 credit hours of higher education, and who has fulfilled the Requirements described in this Rule 2.4, has met the education Requirements necessary to sit for the Examination on and after July 1,2015. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	You must successfully pass the Uniform CPA Examination.	N/A		N/A	
Connecticut	Meets State Requirements	CT Board Requirements	Curriculum	Bachelor's Degree	All applicants must obtained at least a baccalaureate degree. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Applicants must pass all 4 parts of the Uniform CPA Examination.	N/A		Yes	Good character. Submit evidence satisfactory to the board of good character, as defined in subsection (b) of section 20-281c of the general statutes. Good character for purposes of this section means lack of a history of dishonest or felonious acts.
Delaware	Meets State Requirements	DE Board Requirements	Curriculum	Bachelor's Degree	The applicant has completed at least 150 semester hours of college education including a baccalaureate or higher degree conferred by an accredited college or university acceptable to the Board. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The applicant has successfully passed the Uniform Certified Public Accountant Examination.	N/A		N/A	The applicant must complete a disclosure section indicating that s/he has not been convicted of a crime that is substantially related to the practice of accountancy or has criminal charges pending against you in any jurisdiction.
District of Columbia	Meets State Requirements	DC Board Requirements	Curriculum	Bachelor's Degree	An applicant for licensure as a certified public accountant shall establish to the satisfaction of the Board that he or she holds a baccalaureate degree with a concentration in accounting conferred by a college or university recognized by the Board or holds that which the Board determines to be substantially the equivalent thereof; or holds a baccalaureate degree acceptable to the Board supplemented with the equivalent of an accounting concentration including related courses in other areas of business administration. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The examination approved by the Board shall test the knowledge and skills required for performance as an entry-level certified public accountant. The applicant must qualify and successfully pass the Uniform CPA Exam.	N/A		N/A	

Florida	Meets State Requirements	FL Board Requirements	Curriculum	Bachelor's Degree	New Rule Educational Requirement: Applicants sitting for the exam must have completed 120 semester or 180 quarter hours from an accredited college or university. Rule 61H1-27.001 In order to become a CPA one must have graduated from an accredited college or university within the meaning of section 473.306, F.S., is a four-year degree granting college or university in the State University System or other four-year degree granting educational institution accredited at the time applicant's degree was received by virtue of membership in one accrediting agencies. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	A person desiring to be licensed as a Florida certified public accountant shall apply to the department to take the licensure examination. Once you obtain approval from the Board, you will receive a Jurisdiction ID number that allows you to apply online to take the Uniform CPA Examination.	N/A		Yes	Applicants wishing to sit for the examination must be of Good Moral Character as outlined in Section 437.306(2)(b), F.S.
Georgia	Meets State Requirements	GA Board Requirements	Curriculum	Bachelor's Degree	Presentation to the board of such evidence as it may require that the applicant has received a baccalaureate degree or completed the Requirements therefore, conferred by a college or university accredited by a national or regional accrediting organization recognized by the board, with a concentration in accounting or what the board determines to be the substantial equivalent of an accounting concentration, or with a non-accounting concentration supplemented by what the board determines to be the substantial equivalent of an accounting concentration, including related courses in other areas of business administration. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The applicant must successfully pass the Uniform CPA Examination.	18	The certificate of certified public accountant shall be granted by the board to any individual who has attained the age of 18.	Yes	The certificate of certified public accountant shall be granted by the board to any individual who is of good moral character.
Hawaii	Meets State Requirements	HI Board Requirements	Curriculum	Bachelor's Degree	A baccalaureate or higher degree conferred by an educational institution, or evidence that the baccalaureate or comparable degree qualifies the applicant for acceptance into an advanced degree program at an educational institution. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The applicant must successfully pass the Uniform CPA Examination.	18	An applicant for the initial issuance or renewal of a permit shall have attained eighteen years of age.	Yes	The applicant must possess a history of competence, trustworthiness, and fair dealing.
Idaho	Meets State Requirements	ID Board Requirements	Curriculum	Bachelor's Degree	An applicant for admission to examination as a certified public accountant shall provide satisfactory evidence in the form of an official transcript received directly from the school registrar indicating successful completion of a baccalaureate degree or its equivalent, the required credits and courses to be prescribed by the rules of the board. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The applicant must successfully pass the Uniform CPA Examination.	18	An applicant for admission to examination as a certified public accountant shall be eighteen (18) years of age or older.	Yes	An applicant for admission to examination as a certified public accountant shall be of good moral character. Each applicant must sign the Idaho Department of Law Enforcement Criminal History Records Check form and return it with their application.

Illinois	Meets State Requirements	IL Board Requirements	Curriculum	Bachelor's Degree	Applicants must have completed 120 hours of undergraduate education and obtain a baccalaureate degree with an accounting concentration or equivalent. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Applicants may apply to become a Certified Public Accountant by successfully passing the Uniform CPA Examination.	N/A		N/A	
Indiana	Meets State Requirements	IN Board Requirements	Curriculum	Bachelor's Degree	A first time examination candidate must have at least 150 semester hours (or the equivalent if a different grading period is used) of college education, including a baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by the board to be appropriate. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Applicants may apply to become a Certified Public Accountant by successfully passing the Uniform CPA Examination. The examination must test the candidate's knowledge of the subjects of accounting and auditing, and other related subjects that the board specifies, including business law and taxation.	N/A		Yes	The board shall issue a CPA certificate to an individual who demonstrates good character through lack of a history of dishonest or felonious acts.
Iowa	Meets State Requirements	IA Board Requirements	Curriculum	Bachelor's Degree	An applicant shall complete at least one hundred fifty semester hours, or the trimester or quarter equivalent of one hundred fifty semester hours, of college education, and receive a baccalaureate or higher degree conferred by a college or university recognized by the board, the total educational program to include a concentration in accounting or what the board determines to be substantially equivalent. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Applicants may apply to become a Certified Public Accountant by successfully passing the Uniform CPA Examination. An applicant must pass an examination which shall be offered at least twice per year and which shall test the applicant's knowledge of the subjects of accounting and auditing, and such other related subjects as the board may specify by rule, including but not limited to business law and taxation.	N/A		Yes	A certificate as a certified public accountant may be granted to a person of good moral character.
Kansas	Meets State Requirements	KS Board Requirements	Curriculum	Bachelor's Degree	The education requirement prescribed by K. S.A. 1-302, and amendments thereto, is satisfied if the applicant meets all of the following Requirements:(1) Is the holder of a baccalaureate or higher academic degree from a college or university approved by the board;(2) has been awarded credit by a college or university approved by the board for at least 150 semester hours, with a concentration in accounting; and(3) the credit for the concentration in accounting is accepted by the board. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Applicants may apply to become a Certified Public Accountant by successfully passing the Uniform CPA Examination. The certificate of certified public accountant shall be known as the Kansas certificate and shall be granted by the board to any person who has passed an examination in accounting and auditing and in such other related subjects as the board may determine to be appropriate.	N/A		Yes	The certificate of certified public accountant shall be known as the Kansas certificate and shall be granted by the board to any person of good moral character

Kentucky	Meets State Requirements	KY Board Requirements	Curriculum	Bachelor's Degree	The license of "certified public accountant" shall be granted by the board to any person who has a baccalaureate degree or master's degree conferred by a college or university recognized by the board with a major or concentration in accounting or its equivalent, as defined in administrative regulations promulgated by the board; All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Applicants may apply to become a Certified Public Accountant by successfully passing the Uniform CPA Examination. The license of "certified public accountant" shall be granted by the board to any person who passes a board-approved examination in accounting, auditing, and other related subjects as the board deems appropriate.	18	The license of "certified public accountant" shall be granted by the board to any person who is no less than eighteen (18) years of age.	Yes	The license of "certified public accountant" shall be granted by the board to any person who is of good moral character.
Louisiana	Meets State Requirements	LA Board Requirements	Curriculum	Bachelor's Degree	An applicant must have a baccalaureate or higher degree (in any major) conferred by a college or university acceptable to the board, and you must have earned specified hours in accounting and business courses as described. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Applicants may apply to become a Certified Public Accountant by successfully passing the Uniform CPA Examination. The examination required to be passed as a condition for the granting of a certificate shall be held regularly throughout the year and shall test the applicant's knowledge of the subjects of accounting and auditing and such other related subjects as the board may specify including but not limited to business law and taxation.	18	To be eligible for initial certification, an applicant shall present proof that he has attained the age of 18.	Yes	The applicant must be of good moral character; confirmed by personal references.
Maine	Meets State Requirements	ME Board Requirements	Curriculum	Bachelor's Degree	You must have completed at least 150 semester hours of education, including a minimum 4-year baccalaureate or higher degree conferred by a college or university acceptable to the board. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The examination administered by the Board is the AICPA Uniform CPA examination.	N/A		Yes	"Good character" for the purposes of this section means lack of a history of dishonest or felonious acts.
Maryland	Meets State Requirements	MD Board Requirements	Curriculum	Bachelor's Degree	In order to take the examination, an applicant shall have satisfactorily completed 120 semester hours or their equivalent, and hold a baccalaureate or higher degree that meets the Requirements of this section. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Pass all four sections of the Uniform CPA Examination.	18	The applicant shall be at least 18 years old.	Yes	The applicant is of good moral character.

Massachusetts	Meets State Requirements	MA Board Requirements	Curriculum	Bachelor's degree	The educational requirement for a certificate shall be at least a bachelor's degree or its equivalent from a college or university approved by the board, including an accounting concentration or its equivalent as determined by the board. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Uniform CPA Examination	N/A		Yes	Three (3) letters from individuals who are acquainted with you (but not related to you) to provide a letter attesting to your good character.
Michigan	Meets State Requirements	MI Board Requirements	Curriculum	Bachelor's Degree	An individual who has completed a curriculum required for a baccalaureate degree consisting of no less than 120 semester hours with a concentration in accounting at a higher education institution approved in sub-rule (3) or (4) is eligible to take the examination. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Applicants shall pass all sections of the exam within the exam windows that fall within a rolling 18-month period beginning on the date that the first section is passed. All applicants must successfully pass all four sections of the Uniform CPA Examination.	N/A		Yes	The department shall issue a certificate as a certified public accountant to an individual who is of good moral character.

Minnesota	Meets State Requirements	MN Board Requirements	Curriculum	Bachelor's Degree	<p>An applicant is considered to have met the education requirement if the applicant has met any one of the following conditions: A. earned a graduate degree with a concentration in accounting from an accounting program or department within an AACSB- or ACBSP-accredited business school that is accredited by the AACSB or ACBSP; B. earned a graduate degree from a business school or college of business that is accredited by the AACSB or ACBSP and completed at least 24 semester hours in accounting at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination thereof, including the following required courses: financial accounting, auditing, taxation, and management accounting; C. earned a baccalaureate degree from a business school or college of business that is accredited by the AACSB or ACBSP and completed at least 24 semester hours in accounting at the undergraduate or graduate level, including the following required courses: financial accounting, auditing, taxation, and management accounting; and completed an additional 24 semester hours in business-related or accounting courses at the undergraduate or graduate level; or. earned a baccalaureate or higher degree from an educational institution accredited by one or more of the national or regional accrediting agencies described in part 1105.1400, subpart 2, item A, that included or is supplemented by at least 24 semester hours of accounting at the intermediate or advanced level, including courses dedicated to each of the following subjects: financial accounting, auditing, taxation, and management accounting earned at an accredited educational institution. Intermediate or advanced level coursework includes courses taken beyond the introductory level. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA</p>	1	The examination required by Minnesota Statutes, section 326A.03, must test the knowledge and skills required for performance as an entry-level certified public accountant. All applicants must successfully pass all four sections of the Uniform CPA Examination.	N/A		Yes	Applicants have the burden of demonstrating good moral character as defined by Minnesota Statutes, section 326A.03, subdivision 1, in the manner specified by the board in its application forms.
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Mississippi	Meets State Requirements	MS Board Requirements	Curriculum	Bachelor's Degree	To be admitted to the examination, a candidate must have completed a baccalaureate degree of at least one hundred twenty (120) collegiate-level semester hours of education at a college or university acceptable to the board. The education program shall include an accounting concentration or the equivalent as determined by the board to be appropriate in its rules and regulations. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The examination shall cover branches of knowledge pertaining to accountancy as the board may deem proper. All applicants must successfully pass all four sections of the Uniform CPA Examination.	N/A		Yes	. An applicant for an original license must be of good moral character.
Missouri	Meets State Requirements	MO Board Requirements	Curriculum	Bachelor's Degree	The applicant must have at least one hundred fifty (150) semester hours of college education including a baccalaureate or higher degree conferred by an accredited college or university recognized by the board with a concentration or major in accounting or substantially the equivalent of a concentration in accounting as described in subsection (2)(C) of this rule. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	2	in order to be eligible for a license you must have passed the Uniform CPA Exam and an Ethics exam acceptable to the Board.	N/A		N/A	
Montana	Meets State Requirements	MT Board Requirements	Curriculum	Bachelor's Degree	An applicant for initial licensure as a certified public accountant must have graduated from an accredited college or university with a baccalaureate degree and at least 150 semester hours of credit. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The board shall grant an initial license as a certified public accountant to any person who has successfully passed the certified public accountants' examination.	N/A		Yes	The board shall grant an initial license as a certified public accountant to any person who is of good moral character.
Nebraska	Meets State Requirements	NE Board Requirements	Curriculum	Bachelor's Degree	You must have completed at least a Baccalaureate degree from an accredited college or university. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The examination shall test the knowledge and skills required for performance as an entry level certified public accountant.	N/A		N/A	

Nevada	Meets State Requirements	NV Board Requirements	Curriculum	Bachelor's Degree	The Requirements of education for a certificate of certified public accountant are: (a)At least 150 semester hours or an equivalent number of quarter hours; and (b) A baccalaureate degree or an equivalent degree from a college or university recognized by the Board: (1) With a major in accounting, or what the Board determines to be substantially the equivalent of a major in accounting; or (2)With a major other than accounting supplemented by what the Board determines to be substantially the equivalent of an accounting major, including related courses in other areas of business administration. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	A certificate of certified public accountant must be granted by the Board to any person who has passed the examination prescribed by the board.	N/A		N/A	
New Hampshire	Meets State Requirements	NH Board Requirements	Curriculum	Bachelor's Degree	After January 1, 2005 and until June 30, 2014, at least 120 semester hours of college education including a baccalaureate or higher degree conferred by a college or university acceptable to the board, All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	the Uniform Certified Public Accountant Examination	N/A		Yes	Good character for purposes of this section means the lack of a history of dishonest or felonious acts.
New Jersey	Meets State Requirements	NJ Board Requirements	Curriculum	Bachelor's Degree	Earned a graduate degree with a concentration in accounting from an accounting program or a baccalaureate degree from a business school or college of business. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Passed all or part of the Uniform CPA Examination	18	To take the Uniform CPA Examination, you must be at least 18 years of age	Yes	To take the Uniform CPA Examination, you must be of good moral character
New Mexico	Meets State Requirements	NM Board Requirements	Curriculum	Bachelor's Degree	The applicant must include official transcripts from all colleges and universities attended documenting 150 semester hours of credit to include a bachelor's degree or the equivalence of a bachelor's degree and 30 hours in accounting All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The applicant must have passing scores for all four sections of the Uniform CPA Examination sent directly to the Board office from CPA Examination Services.	N/A		Yes	An applicant for a certificate shall complete the application form provided by the board and demonstrate to the board's satisfaction that the applicant is of good moral character.
New York	Meets State Requirements	NY Board Requirements	Curriculum	Bachelor's Degree	Education: have received an education, including a bachelor's or higher degree or a foreign equivalent based on a program in accountancy, in accordance with the commissioner's regulations. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Pass the Uniform Certified Public Accountant (CPA) Examination	21	be at least 21 years of age	Yes	Applicants must be of good moral character

North Carolina	Meets State Requirements	NC Board Requirements	Curriculum	Bachelor's Degree	The educational requirement to sit for the Examination is a bachelor's degree (120 hours) from a college or university accredited by one of the regionally accredited associations in any subject that includes, or is supplemented by, a concentration in accounting. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The Uniform Certified Public Accountant (CPA) Examination (Examination) is the examination that an individual must pass in order to qualify for licensure as a CPA in any of the 56 US jurisdictions (the 50 states, the District of Columbia, Puerto Rico, US Virgin Islands, Guam, the Commonwealth of Northern Mariana Islands, and American Samoa).	18	In North Carolina, an original North Carolina CPA certificate (license) will be issued to a person who is eighteen (18) years if age or older.	Yes	In North Carolina, an original North Carolina CPA certificate (license) will be issued to a person who is of good moral character.
North Dakota	Meets State Requirements	ND Board Requirements	Curriculum	Bachelor's Degree	The education requirement for a certificate is as follows: a. Through December 31, 1999, a baccalaureate degree or its equivalent conferred by a college or university acceptable to the board, and an accounting concentration or equivalent as determined by board rule to be appropriate, or four years of public accounting experience on one's own account or in the office of a public accountant in active practice, or in an accounting or auditing position with the government of the United States or a state. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The examination required to be passed as a condition for the granting of a certificate must test the applicant's knowledge of the subjects of accounting and auditing.	18	applicants must testify that they are beyond the age of 17 on application	Yes	The board shall grant the certificate of "certified public accountant" to any person of good moral character.
Ohio	Meets State Requirements	OH Board Requirements	Curriculum	Bachelor's Degree	One hundred fifty semester hours of college education. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The Uniform Certified Public Accountant (CPA) Examination	18	Must be at least 18 years	Yes	Affidavit of good moral character on application
Oklahoma	Meets State Requirements	OK Board Requirements	Curriculum	Bachelor's degree	Bachelor's degree from accredited college. 150 credit hours: at least 76 credit hours must be upper division level; 30 credit hours in accounting courses above principles and introductory accounting; one course must be in auditing; 9 hours shall be from the upper division level of business law, economics, statistics, finance, business management, marketing, business communication, MIS or computer science. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	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.	N/A		Yes	Every qualification applicant to qualify as a candidate for the certificate of certified public accountant or license of public accountant must be of good moral character.

Oregon	Meets State Requirements	OR Board Requirements	Curriculum	Bachelor's Degree	An applicant must have a baccalaureate or higher degree from a regionally accredited college or university. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Applicants for the license of Certified Public Accountant must complete and pass all sections of the CPA exam.	N/A		N/A	
Pennsylvania	Meets State Requirements	PA Board Requirements	Curriculum	Bachelor's Degree	A baccalaureate degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed at least a total of twenty four semester credits, which credits shall be in accounting and auditing, business law, finance or tax subjects of a content satisfactory to the board, not necessarily as a part of his undergraduate work. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Pass the Uniform Certified Public Accountant (CPA) Examination	18	Must be at least 18 years	Yes	Must be of good moral character
Rhode Island	Meets State Requirements	RI Board Requirements	Curriculum	Bachelor's Degree	Earned a baccalaureate degree or higher degree at an institution that is accredited by an accrediting agency recognized by the Board and completed not less than twenty-four (24) semester hours in accounting at the undergraduate or graduate level, and completed not less than 24 semester hours in business courses (other than accounting courses) at the undergraduate or graduate level. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Pass the. Computer Based Uniform Certified Public Accountant Examination	N/A		Yes	Is of good moral character;
South Carolina	Meets State Requirements	SC Board Requirements	Curriculum	Bachelor's Degree	The board shall grant a license to practice as a certified public accountant to persons who make application and demonstrate at least one hundred fifty semester hours of college education, including a baccalaureate or higher degree conferred by a college or university acceptable to the board, with the total educational program including an accounting concentration or equivalent. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The board shall grant a license to practice as a certified public accountant to persons who make application and demonstrate a passing score on a standardized test of accounting knowledge, skills, and abilities approved by the board and comparable to the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	N/A		Yes	The board shall grant a license to practice as a certified public accountant to persons who has evidence of good moral character.

South Dakota	Meets State Requirements	SD Board Requirements	Curriculum	Bachelor's Degree	CHAPTER 20:75:03 CERTIFICATES, LICENSES, AND PERMITS Section 36-20B-15. Education Requirements. The education requirement for a certificate, which shall be met before one hundred days after an applicant sits for the examination prescribed in this chapter, is at least one hundred fifty semester hours of college education, including graduation from an accredited college or university with a baccalaureate or a graduate degree in accounting, or the satisfactory completion of a course of study which the board has determined to be substantially the equivalent of an accounting degree, including related courses in other areas of business administration. Such courses of study may be in a college or university, recognized by the board. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The examination required by SDCL 36-20B-13 must test the applicant's knowledge and skills required for performance as an entry-level certified public accountant. The examination shall include the subject areas of accounting, auditing, business law, taxation, finance, communications, information technology, and related knowledge and skills as the board may require.	N/A		Yes	The board may refuse to grant a certificate on the ground of failure to satisfy this requirement only if there is a substantial connection between the lack of good moral character of the applicant and the professional responsibilities of a licensee and if the finding by the board or lack of good moral character is supported by clear and convincing evidence.
Tennessee	Meets State Requirements	TN Board Requirements	Curriculum	Bachelor's Degree	To apply for an Initial CPA license in Tennessee, candidates must earn a baccalaureate degree from an accredited college or university and obtain a total of 150 semester hours of education. Education must include 30 semester hours in accounting (24 of which must be in upper division courses) and 24 semester hours in business courses. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	2	The candidate must pass the Uniform CPA Examination and pass an ethics examination.	N/A		Yes	The certificate of certified public accountant shall be granted to persons of good moral character.
Texas	Meets State Requirements	TX Board Requirements	Curriculum	Bachelor's Degree	An applicant must hold a baccalaureate or graduate degree conferred by an institution of higher education. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	2	The Board has a statutory obligation put forth in Section 901.252 to ensure that every person engaged in the practice of public accountancy in Texas must pass the CPA exam and pass an exam on the Board's Rules of Professional Conduct.	N/A		Yes	The Board has a statutory obligation put forth in Section 901.252 to ensure that every person engaged in the practice of public accountancy in Texas must be of good moral character.

Utah	Meets State Requirements	UT Board Requirements	Curriculum	Bachelor's Degree	A graduate or undergraduate program within an institution whose business or accounting education program is accredited by the Association of Advanced Collegiate Schools of Business (AACSB), or the Accreditation Council for Business Schools and Programs (ACBSP), from which the applicant received one of the following:(i) a graduate degree in accounting;(ii) a graduate degree in taxation, or a master of business administration degree; or (iii) a baccalaureate degree in business or accounting and 30 semester hours (45 quarter hours) beyond the Requirements for a baccalaureate degree . All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	3	In order to be licensed as a Certified Public Accountant (CPA) in Utah, you must pass three exams: the Uniform CPA Examination administered by the National Association of State Boards of Accountancy (NASBA),the AICPA Professional Ethics for CPAs Exam, and the Utah CPA Laws and Rules Exam administered by PSI Exams.	N/A		N/A	
Vermont	Meets State Requirements	VT Board Requirements	Curriculum	Bachelor's Degree	Vermont requires 150 or more semester hours of college credit including a baccalaureate degree and a minimum of 42 semester hours of accounting, auditing and related subjects All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The Uniform Certified Public Accountant Examination	N/A		Yes	An individual must be of good character.
Virginia	Meets State Requirements	VA Board Requirements	Curriculum	Bachelor's Degree	To be considered for a Virginia CPA license an individual seeking licensure must provide documentation from one or more accredited institutions: At least 150 semester hours of education; A baccalaureate or higher degree; and An accounting concentration or equivalent, in accordance with Board regulation. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The Uniform CPA Examination is a professional licensing examination used by all state accountancy boards to ensure applicants possess the minimum accounting/technical knowledge needed to enter the CPA profession and protects the public interest by ensuring that only qualified individuals become licensed as CPAs.	N/A		N/A	
Washington	Meets State Requirements	WA Board Requiements	Curriculum	Bachelor's Degree	Education Requirements: Effective July 1, 2000, to apply for the CPA examination you must have completed: (a) At least one hundred fifty semester hours (two hundred twenty-five quarter hours) of college education, including; (b) A baccalaureate or higher degree; and (c) An accounting major or concentration. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	The examination described in subsection (1)(c) of this section shall test the applicant's knowledge of the subjects of accounting and auditing, and other related fields the board may specify by rule.	N/A		Yes	A license to practice public accounting shall be granted by the board to any person who is of good moral character.

West Virginia	Meets State Requirements	WV Board Requirements	Curriculum	Bachelor's Degree	At least one hundred fifty semester hours of college education including a baccalaureate or higher degree conferred by a college or university All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	Passed the Uniform AICPA Examination	N/A		Yes	The board shall issue a certificate to an applicant of good moral character
Wisconsin	Meets State Requirements	WI Board Requirements	Curriculum	Bachelor's Degree	A candidate applying for a certificate to practice as a certified public accountant must have earned a bachelor's or higher degree from an accredited educational institution and have satisfied one of the following for purposes of meeting the 150-hour coursework requirement. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	2	A candidate for a certified public accountant certificate shall successfully pass the certified public accountant examination set forth in s. Accy 2.302 and the professional ethics examination set forth in s. Accy 2.306.	N/A		N/A	
Wyoming	Meets State Requirements	WY Board Requirements	Curriculum	Bachelor's Degree	An active certificate of "certified public accountant shall be granted by the board to any person earned a baccalaureate degree conferred by a college or university recognized by the board, with a total education program to include an accounting concentration or equivalent as determined to be appropriate by the rules and regulations of the board, or what the board determines to be substantially the equivalent of the foregoing. All 50 states require a bachelor's degree with at least 150 credit hours of coursework to become a licensed CPA	1	An active certificate of "certified public accountant" shall be granted by the board to any person who has passed a written examination in accounting and auditing and other related subjects the board determines to be appropriate.	N/A		N/A	