

Professional Licensure Programs

A professional license is typically regulated by state laws and is required for graduates of these programs to practice, to use the professional designation in their title, and/or to gain employment in certain occupations.

Depending on the student's undergraduate program, Franklin University's Master of Science in Accounting can provide the foundational knowledge to prepare graduates to pursue licensure as a Certified Public Accountant (CPA). While CPA licensure is not required to work as an accountant, there are some accounting duties that can only be completed by an accountant who holds active CPA designation.

State Licensure

Requirements for CPA certification vary by state and may involve more than successful degree completion. Graduates who apply for CPA certification may need to satisfy other requirements, such as completing an application, passing applicable sections of the Uniform CPA Exam, passing a state-required ethics exam, and providing evidence of work experience. Educational requirements for CPA certification can include specifications for the applicant's type of academic degree, type of educational institution where the academic program was completed, and curriculum content within the academic program. States have varying requirements for the number of semester credit hours needed to sit for the Uniform CPA Exam, as well as for CPA certification. This may include minimum semester hour requirements in specific accounting and/or business content areas such as business law, marketing, finance, auditing, taxation, management/cost accounting, not-for-profit accounting, etc. Additional coursework beyond accounting and business-related subjects may be required in some states.

Applicants for CPA certification must have earned 150 semester credit hours at the college level. Depending on the student's prior education, completion of Franklin University's Master of Science in Accounting program may meet the educational requirements for certification. As the calculation of applicable credit hours is unique to each student, the University cannot determine if completion of the Master of Science in Accounting program will provide graduates with the required minimum number of semester credit hours to be eligible to apply for CPA certification in a given state.

The lists below pertain <u>only</u> to the educational requirements to obtain CPA certification. Alternative pathways to licensure and additional requirements, other than educational, are not considered in these lists.

Franklin University makes every effort to ensure the information provided on educational requirements for licensure is accurate and up-to-date; however, these requirements are subject to change at any time. Students who will be seeking licensure as a CPA are strongly encouraged to visit the associated agency website (linked in the lists below) in the state in which they intend to practice to review all requirements to obtain licensure. *Note: If links are not provided, a website for the regulatory agency in that location is currently unavailable.*

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Program Curriculum Meets State Educational Requirements

None

Program Curriculum Does Not Meet State Educational Requirements

None

Program Curriculum Cannot Be Determined to Meet State Requirements

Alabama (Alabama State Board of Public Accountancy)

Alaska (Board of Public Accountancy)

American Samoa

Arizona (Arizona State Board of Accountancy)

Arkansas (Arkansas State Board of Public Accountancy)

California (California Board of Accountancy)

Colorado (Colorado Board of Accountancy)

Connecticut (State Board of Accountancy)

Delaware (Board of Accountancy)

District of Columbia (Board of Accountancy)

Federated States of Micronesia

Florida (Division of Certified Public Accounting)

Georgia (Georgia State Board of Accountancy)

Guam (Guam Board of Accountancy)

Hawaii (Board of Public Accountancy)

Idaho (Idaho State Board of Accountancy)

Illinois (Illinois Board of Examiners)

Indiana (Indiana Board of Accountancy)

Iowa (Iowa Professional Licensing Bureau)

Kansas (Kansas Board of Accountancy)

Kentucky (Kentucky Board of Accountancy)

Louisiana (State Board of Certified Public Accountants of Louisiana)

Maine (Board of Accountancy)

Marshall Islands

Maryland (Maryland Board of Public Accountancy)

Massachusetts (Board of Public Accountancy)

Michigan (Licensing and Regulatory Affairs)

Minnesota (Minnesota Board of Accountancy)

Mississippi (Mississippi State Board of Public Accountancy)

Missouri (Board of Accountancy)

Montana (Board of Public Accountants)

Nebraska (Nebraska Board of Public Accountancy)

Nevada (Nevada State Board of Accountancy)

New Hampshire (Board of Accountancy)

New Jersey (New Jersey State Board of Accountancy)

New Mexico (Accountancy Board)

New York (Office of the Professions)

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Program Curriculum Cannot Be Determined to Meet State Requirements

North Carolina (State Board of Certified Public Accountant Examiners)

North Dakota (Board of Accountancy)

Northern Mariana Islands

Ohio (Accountancy Board of Ohio)

Oklahoma (Oklahoma Accountancy Board)

Oregon (Board of Accountancy)

Pennsylvania (State Board of Accountancy)

Puerto Rico (Examining Boards)

Republic of Palau

Rhode Island (Board of Accountancy)

South Carolina (South Carolina Board of Accountancy)

South Dakota (South Dakota Board of Accountancy)

Tennessee (Tennessee State Board of Accountancy)

Texas (Texas State Board of Public Accountancy)

U.S. Virgin Islands (Virgin Islands Board of Public Accountancy)

Utah (Utah Board of Accountancy)

Vermont (Board of Public Accountancy)

Virginia (Virginia Board of Accountancy)

Washington (Board of Accountancy)

West Virginia (West Virginia Board of Accountancy)

Wisconsin (Accounting Examining Board)

Wyoming (Board of Certified Public Accountants)

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