



**ACCOUNTING (Pre-Licensure)
PROGRAM:
Professional Licensure and
Disclosure Policy/Process**

SYNOPSIS

The following contains information related to a Kansas Wesleyan University academic program that is either:

1) designated to prepare students for professional license or certification attainment coupled with KWU’s determination whether the program meets U.S. State, Territory, or District curriculum requirements

OR

2) designated as a pre-licensure program that provides initial academic study, but is not intended to directly lead to professional license or certification since post-baccalaureate education and/or additional post-baccalaureate work experience would be required.

.....
Professional Licensure & Disclosure Policy (which contains Student Location Policy and Process) is included.

**KANSAS WESLEYAN UNIVERSITY
Office of the Provost**

01.27.21; 07.01.24; 03.31.25; 07.01.26

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Professional Licensure and Certification Disclosure Processes

This document contains information related to Kansas Wesleyan University's programs that are designed to prepare students for the attainment of a professional license or certification and its determination as whether those programs meet the educational prerequisites for professional licensure or certification. Academic programs omitted from this list are not intended to lead to a professional licensure or certification.

Additional Licensure Requirements: Requirements for licensure or certification in addition to educational prerequisites may include professional examinations, background checks, years or work experience, fingerprinting requirements, etc.

Potential Changes in Requirements: Students who plan to pursue licensure should be aware that requirements for professional licensure can vary drastically by state, and these requirements are subject to change at any time. While an academic program may originally meet the educational requirements for licensure, changes in U.S. State/U.S. Territory requirements or laws could impact the program's ability to meet new educational requirements. Students should always check with their state licensure board to confirm licensure requirements.

Important Note for Relocating During the Course of a Program of Study: Prospective and current students should keep in mind that relocating to another state during the course of a program of study could impact their ability to meet the licensure or certification requirements of the relocating state.



PROFESSIONAL LICENSURE AND DISCLOSURE POLICY

Administrative Division	Provost
Policy Title	Professional Licensure and Disclosure Policy
Administrative Office	Director of Assessment & Institutional Compliance
Effective Date of Policy	July 1, 2024 Revision: March 31, 2025

Purpose

The U.S. Code of Federal Regulations, specifically 34 CFR 668.43(a)(5)(v) and 34 CFR 668.43(c) require disclosures by institutions regarding educational requirement for programs leading to professional licensure or certification regardless of instructional modality. 34 CFR 668.43(a)(5)(v) requires an institution to provide information to enrolled and prospective students whether programs leading to professional licensure or certification meet educational requirements throughout all U.S. states, districts, and territories. This applies directly to the state, district, or territory in which the enrolled and prospective students are located.

Implementation

This policy is effective July 1, 2024.

Definitions

Attestation: A voluntary process in which a student from a state, district, or territory where a program does not meet licensure requirements attests that they will seek employment in a state, district, or territory where the program’s curriculum meets the necessary state requirements. This process ensures that students are aware of and comply with the educational prerequisites for professional licensure in their intended employment location. The attestation involves the student:

- Declaring voluntarily their intention to seek licensure and employment in a specific state, district, or territory where the program meets licensing requirements.
- Acknowledging that the program does not meet the educational requirements for licensure in their current state, district, or territory.
- Confirming receipt of advising and information about alternative options and resources for their pursuit of professional licensure.

This process is crucial for maintaining compliance with federal regulations and ensuring that students make informed decisions about their education and future career paths.

Compact or Reciprocity Agreement: A formal, voluntary agreement among member states, districts, and territories that establishes comparable national standards for the interstate offerings of postsecondary courses and programs. While a state, district, or territory ultimately retains authority to establish their own licensure criteria, each member state, district, or territory adopts similar legislation to facilitate the process. This agreement allows a licensed professional who has completed an approved program and obtained a

certificate or license in one state, district, or territory to earn a certificate or license in another state, district, or territory.

Current Students: Individuals who have signed an enrollment agreement, made a financial commitment to the institution, and/or are currently enrolled in an academic program at Kansas Wesleyan University (KWU).

Distance education: Defined by the United States Department of Education (USDE) as taking one or more courses through distance education (online or otherwise) during the first term of enrollment in a licensure program. KWU further defines distance education as when a student enrolls in at least one course offered through distance education during their first term of enrollment, classifying them as a distance education student.

Distance education involves:

- The remote delivery (> 50 percent) of academic courses that are part of or independent of academic programs.
- These courses employ one or more types of technology (internet, satellite, wireless communication, or audio/video conferencing) to students who are separated from the instructor. This supports regular and substantive synchronous or asynchronous interaction between students and the instructor.

For purposes of determining student location in distance education situations:

- During their first term of enrollment, any student residing in Kansas, relocating to Kansas, or in the process of relocating to Kansas, will be considered to be the State of Kansas when they are enrolled in, enrolling in, or planning to enroll in any distance academic course(s) or academic program, regardless of whether it is part of KWU's *Professional Licensure and Disclosure* policy processes and procedures. This exception does not apply to commuter students outside of Kansas.
- Location designations shall remain in effect until a student notifies the institution in writing of a change of state, district, or territory location. Once the student has notified the institution of their location change and the institution has noted the change in Jenzabar, the date of entry of the new student location in Jenzabar will serve as the effective date of the student's revised location for the purposes of this policy.
- For students whose permanent address does not include a U.S. state, district, or territory (e.g., students living outside the United States), their location will be considered the state of Kansas.

Initial Enrollment: For purposes of this policy, initial enrollment is defined as a prospective student who is either at the "inquiry" or "applied" status and prior to a student's signed enrollment agreement OR financial commitment. This is supported by Title IV regulations (34 CFR § 668.2) that define "enrolled" as: The status of a student who—(1) Has completed the registration requirements (except for the payment of tuition and fees) at the institution that they are attending. As a result, direct disclosures are to be provided prior to a signed enrollment agreement or financial commitment.

Licensure: This refers to any license, certification, certificate, endorsement, authorization, registration, or credential by any other title that is issued to an individual by a state or territory government and required for an individual to practice in a profession or work in an occupation in that state, district, or territory. Terminology for required credentials varies considerably across states/territories as well as professions/occupations.

Non-Licensure Program: This type of program does not lead to licensure or certification upon completion. While it may include concentrations, emphases, or tracks that prepare students for future enrollment in licensure or pre-licensure degree programs, the primary focus remains on the main degree. For example, a Health Science degree with a track in pre-athletic training indicates that the primary focus is health science, not with the intent of seeking licensure or certification in athletic training.

Pre-Licensure Program: Academic programs that provide initial academic study, but is not intended to directly lead to professional license or certification since additional post-baccalaureate education and/or additional post-baccalaureate professional work experience may be required prior to license attainment (e.g., Accounting regarding CPA licensure).

Professional Licensure Program: A degree program designed to lead to a professional licensure or certification. This ensures that a professional meets specific industry and/or occupational standards in terms of knowledge, experience, and current practices. These programs typically include coursework, practical experience, and/or examinations required to obtain licensure or certification in a particular field (e.g., Nursing, Social Work, or Teacher Education).

Prospective Students: Individuals who have applied for admission to KWU but have not yet signed an enrollment agreement, made a financial commitment to the institution, or enrolled in any KWU courses.

Reciprocity Agreement or Compact: A formal, voluntary agreement among member states, districts, and territories that establishes comparable national standards for the interstate offerings of postsecondary courses and programs. While a state, district, or territory ultimately retain authority to establish their own licensure criteria, each member state, district, or territory adopts similar legislation to facilitate the process. This agreement allows a licensed professional who has completed an approved program and obtained a certificate or license in one state, district, or territory to earn a certificate or license in another state/territory.

State, District, or Territory:

State: A State of the Union

District: District of Columbia

Territory: American Samoa, Puerto Rico, the District of Columbia, Federated States of Micronesia, Guam, Northern Mariana Islands, Republic of Palau, Republic of Marshall Islands, and the U.S. Virgin Islands.

Student Location: This is defined as the state, district, or territory where the enrolled student resides, based on the permanent home address in Jenzabar, the KWU student information system. For prospective students, it refers to the state, district, or territory of residency at the time of application for admission, intended enrollment, and entry into Jenzabar. If a student's permanent address is outside the U.S. or its territories, their location will be considered to be Kansas. Location designations shall remain in effect until a student notifies the institution in writing of a change of state, district, or territory. For purposes of this policy, the effective date of the new location is the date that is entered into Jenzabar. An exception to the student location definition includes distance education (see "*Distance Education*" for more information).

Students: This term encompasses both current and prospective students.

Policy and Procedure

If an academic program offered by Kansas Wesleyan University (KWU) is designed to meet educational requirements for a specific professional license or certification required for employment, or is advertised as meeting such requirements, the following information is required:

- A. A list of all states, districts, or territories where the institution has determined that its program curriculum meets the state, district, or territory educational requirements for licensure or certification.
- B. A list of all states, districts, or territories where the institution has determined that its program curriculum does not meet the state, district, or territory educational requirements for licensure or certification.

According to 34 CFR 668.43(c), a direct disclosure is required by the institution to the student in writing if the program leading to professional licensure or certification does not meet the educational requirements for the state, district, or territory in which the student is located. This direct notification (typically via email, letter, or other electronic form of communication) must occur before the student's enrollment in the program, and prior to the student signing an enrollment agreement or making a financial commitment to the institution.

For students already enrolled in the program, if the institution later determines that the program does not meet the educational requirements for licensure or certification in the state, district, or territory where the student is located, the institution must notify the student within 14 calendar days of making that determination. The direct disclosures must be in writing (typically via email, letter, or other electronic form of communication). This provision is most likely to occur when a program loses its approval in a state, district, or territory where the student is located.

If it is disclosed to the student that the program curriculum does not meet state requirements for the state in which the student is located, the student may still enroll if they are provided with information about their state, district, or territory location designation licensure status and voluntarily attest that they will seek employment in a location where the program's curriculum 'meets' state requirements, other than the student's state location designation. In such cases, individual direct disclosures will be provided. Program participation agreement regulations require that students from states, districts, or territories where the program does not meet requirements, and who do not voluntarily complete the attestation process, cannot be enrolled in the program. Only prospective and current students who voluntarily utilize the attestation process/exception will be allowed to enroll in the program.

When a KWU academic program participates in a compact or reciprocity agreement, the program will determine whether the participating state, district, or territory requires a curriculum comparison. For states, districts, or territories where a curriculum comparison is not required, no comparison will be made, but it will be noted that the program meets educational requirements due to the compact/reciprocity agreement. For states, districts, or territories where a curriculum comparison is required, or if the state, district, or territory is not part of a compact or reciprocity agreement, the program will conduct a curriculum comparison. Findings of the curriculum comparison will be disclosed to individual students based on the student's state, district, or territory location designation as 'meeting' or 'not meeting' state, district, or territory requirements. In either scenario, any other additional state, district, or territory requirements will be noted and disclosed (as an addendum to the program's direct disclosure) to each individual student.

Student Location: This is defined as:

- The state, district, or territory where the **enrolled student** resides, based on the permanent home address entered into Jenzabar, the KWU student information system (unless exceptions are noted; see '*Distant Education*').
- For **prospective students**, it refers to the state, district, or territory of residency at the time of application for admission, intended enrollment, and entry into Jenzabar (unless additional exceptions are noted; see '*Distant Education*').

- If a student’s permanent address is outside the U.S. or its territories, their location will be considered to be Kansas (unless additional exceptions are noted; see *‘Distant Education’*).
- All other university policies that determine Kansas residency for tuition assessment purposes will not be superseded by this policy.
- Location designations will remain in effect until the student notifies the institution in writing of a change of U.S. state, district, or territory location.
- Once the student has notified the institution of their location change and the institution has noted the change in Jenzabar, the date of entry of the new student location in Jenzabar will serve as the effective date of the student’s revised location for the purposes of this policy.
- The institution will then have 14 calendar days to provide a direct disclosure to the student once it has been determined whether the program’s curriculum does or does not meet the student’s revised location’s educational requirements for licensure or certification.

Academic Programs

Academic programs where additional credit hours or work experience beyond the bachelor’s degree are required for licensure or certification, said programs will state that the program is a ‘prelicensure program’ and is not designed as a program leading to licensure (e.g., Accounting [regarding C.P.A. and C.P.M. licensure]).

KWU academic programs, in collaboration with the Director of Assessment & Institutional Compliance, must conduct an annual review and update of state, district, or territory findings to ensure the program curriculum meets the necessary requirements. The full schedule can be found in the academic program’s Professional Licensure Manual.

Veterans Affairs

Since February 17, 2023, the Department of Veterans Affairs (VA) has required institutions to publicly disclose any conditions or additional requirements, including training, experience, or examinations needed to obtain the license, certification, or approval for which the program is designed to prepare students. This applies to institutions participating in the GI Bill or other VA education benefits programs (38 CFR § 21.4259(e)). Additional requirements are noted in the program’s Professional Licensure Manual, and students seeking to participate in GI Bill or other VA education benefits programs will be notified of these requirements as an addendum to the program’s direct disclosure. Additionally, 38 CFR § 21.4253(9)(i) requires that the program meets all instructional curriculum licensure or certification requirements of the state, district, or territory.

Disclaimer

Kansas Wesleyan University does not grant licensure. Each state’s, district’s, or territory’s licensure board or agency provides licensure once a KWU student graduates and applies for that state’s, district’s, or territory’s license. While we cannot guarantee that any KWU graduated student will be able to obtain the license, we have made a good faith effort to determine each state’s, district’s, or territory’s licensure requirements. Therefore, our determinations are not final and should not be relied upon.

Compliance

Compliance with the university’s Professional Licensure and Disclosure Policy is mandatory for all faculty, staff, and students. Failure to follow the policy will be addressed through standard disciplinary procedures in accordance with university guidelines.

KWU Accounting (Pre-Licensure) Program

The Accounting (Pre-Licensure) Program at Kansas Wesleyan University (KWU) is part of the Kansas Wesleyan University's Business Department that is currently seeking accreditation with the Accreditation Council for Business Schools and Programs (ACBSP). The baccalaureate degree in Accounting (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure.

The Certified Public Accountant (CPA) licensure requires 150 total credit hours of coursework. Some U.S. States, Territories, and District will allow applicants to take the CPA exam after 120 hours are attained, while other U.S. States, Territories, and District do not. KWU's Accounting pre-licensure program will not meet any U.S. State's, District's, or Territory's curriculum requirements.

Consulting Firm: *The Bookmark*

KWU has partnered with consulting firm, *The Bookmark*, to assist with making determinations regarding curriculum requirements. *The Bookmark* representatives have provided KWU guidance as to whether or not each state/territory/district requires a curriculum comparison. If curriculum comparisons are warranted, *The Bookmark* personnel provided additional state/territory/district legislative language. *The Bookmark* documentation may be found in APPENDIX A.

How Determinations Are Made

Determinations regarding KWU's Accounting curriculum meeting or not meeting curriculum requirements are easily determined. Our baccalaureate degree in Accounting will not meet U.S. State's, District's, or Territory's curriculum requirements based on the information provided in the "KWU Accounting Program" section at the top of this page.

- Determination processes are based solely on prospective and currently enrolled students in KWU's Accounting Program.
- KWU's Business Department Chair or department designee, in consultation with appropriate KWU personnel, will chart and record all prospective and currently enrolled students in the Accounting Program.
- KWU will be responsible for maintaining and updating its website with 'Public' disclosure information as it becomes available.
- KWU will be responsible for sending the appropriate 'Direct Disclosures.'
- If a prospective or currently enrolled student has notified the institution of a home/residence change and the institution has noted the change in Jenzabar, the date of entry in Jenzabar will serve as the effective date of a student's revised location for the purposes of this policy. The institution will then have 14 calendar days to provide a direct disclosure to the student if it has been determined that the program's curriculum does not meet the state's (student's revised location) educational requirements for licensure or certification.

Sample 'Direct Disclosure' Communication to Prospective & Current Students

'Direct Disclosure' – Positive Determination Draft Message

Due to KWU's Accounting program being a pre-licensure program, a direct disclosure with a positive determination will not be sent to any prospective or current student.

'Direct Disclosure' – Negative Determination Draft Message

Due to recent changes in Federal Legislation, we are now required to contact you regarding your program of study in Accounting, and whether KWU's program curriculum would be approved by your home state (state). At this time, we have determined that KWU's Accounting pre-licensure program curriculum does not meet state licensure requirements in your home state. Further documentation and information may be found on the KWU website at: <https://www.kwu.edu/about/consumer-information/> at the "Accounting Professional Licensure Manual & Evidence" link.

'Direct Disclosure' - Veteran Affairs Addendum

KWU is an institution that participates in the GI Bill or other Veteran Affairs (VA) education benefits programs. As such it will be necessary to notify students who desire to participate in GI Bill or other VA education benefits programs about any conditions or additional requirements, including training, experience, or examinations required to obtain the license, certification, or approval for which the educational program is designed to provide preparation. As a result, an addendum to the direct disclosure ('Direct Disclosure' – Veteran Affairs Addendum: Minimum Compliance) will be provided to any student who desire to participate in GI Bill or other VA education benefits programs.

For students who desire to participate in GI Bill or other VA education benefits programs:

'Direct Disclosure' – Veteran Affairs Addendum: Minimum Compliance

In addition to the educational requirements for <Name of License> licensure in <State or Territory>, the following additional requirements must be met:

1. **Training or continuing education required for initial/first license outside of program:**
2. **Post-graduation supervised experience or other work experience:**
3. **Examinations:**

Please be aware that criminal background checks, citizenship status, residency, age, and other factors may be a condition for licensure in <State or Territory>. Students are advised to review all available information on the <State or Territory> licensing board website <Insert link to board website>.

Sample 'Attestation' Statement for Prospective and Current Students

Dear KWU <ADMISSIONS/REGISTRAR> Office,

I am a <PROSPECTIVE/CURRENT> student interested in enrolling in an education program at Kansas Wesleyan University. I have been informed by <ADVISOR NAME> that this program **does not meet** the state licensure requirements in the state in which I am currently located.

I acknowledge that if I enroll in the program and complete the curriculum, I will not be eligible to become licensed in my current state, which may impact my career opportunities. I also understand that if I do not plan to relocate to another state or territory in order to seek licensure and employment after completing the program, I am prohibited by federal regulation from being admitted into the program.

I hereby attest and confirm that I do not intend to remain in my current state upon completing the <NAME OF PROGRAM> program but rather, intend to relocate to <MEETS STATE/TERRITORY>, and plan to seek licensure and employment in <MEETS STATE/TERRITORY>. I confirm I have reviewed the general licensure disclosures provided by Kansas Wesleyan University. Using all reasonable efforts, Kansas Wesleyan University has determined that the program **does meet** the educational requirements for licensure in the state or territory that I plan to relocate to and therefore, I intend to enroll in the program.

I understand that the education element is only one component of requirements for licensure. Criminal history, background checks, fingerprinting, additional training, continuing education, supervised work experience, fees, and other requirements may need to be satisfied in order to qualify for licensure.

I also acknowledge that I should contact any state or territory in which I may be interested in becoming licensed after completing the program to ensure I fully understand my employment options in that state or territory. The most reliable information comes directly from the applicable licensure board or agency/entity. I submit this attestation voluntarily and knowingly.

Student Name

Date

KWU Determination by State, Territory, or District

U.S. State or Territory	KWU Curriculum Meets State or Territory Requirements?
Accounting (Pre-Licensure Program)	
Alabama	No
Alaska	No
American Samoa	No
Arizona	No
Arkansas	No
California	No
Colorado	No
Connecticut	No
Delaware	No
District of Columbia	No
Federated States of Micronesia	No
Florida	No
Georgia	No
Guam	No
Hawaii	No
Idaho	No
Illinois	No
Indiana	No
Iowa	No
Kansas	No
Kentucky	No
Louisiana	No
Maine	No
Maryland	No
Massachusetts	No
Michigan	No
Minnesota	No
Mississippi	No
Missouri	No
Montana	No
Nebraska	No
Nevada	No
New Hampshire	No
New Jersey	No
New Mexico	No
New York	No
North Carolina	No
North Dakota	No
Northern Mariana Islands	No
Ohio	No
Oklahoma	No
Oregon	No
Pennsylvania	No
Puerto Rico	No
Republic of Palau	No
Republic of the Marshall Islands	No
Rhode Island	No
South Carolina	No
South Dakota	No
Tennessee	No
Texas	No
U.S. Virgin Islands	No
Utah	No
Vermont	No
Virginia	No
Washington	No
West Virginia	No
Wisconsin	No
Wyoming	No

Accounting (Pre-Licensure): Determination Supplement

State, District, or Territory Name & Board/Agency Name For	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
Alabama - Alabama State Board of Public Accountancy ACCT	https://www.asbpa.alabama.gov/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Must have earned 150 credit hours.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (for licensure) with a score of 90% or better.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						After the bachelor's degree in accounting has been attained, the candidate may sit for the CPA exam and once the candidate passes all test sections, the candidate will have 60 months from the time all test sections are passed to obtain 150 credit hours of post secondary education.	
						Candidate will have 60 months to complete the 150 credit hour requirement.	
						Candidate must have one year of full-time employment by a public accounting firm as a staff accountant.	
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (for licensure) with a score of 90% or better.	
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Alaska - Alaska Board of Accountancy	https://www.commerce.alaska.gov/web/CBP/ProfessionalLicensing/BoardOfPublicAccountancy.aspx	No	No	No	Yes This will take place once 150 credit hours have been earned.	Baccalaureate degree plus 30 credit hours of post-baccalaureate student totaling 150 credit hours.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (for licensure) with a score of 90% or better.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Two years of accounting experiences satisfactory to the board.	
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
American Samoa - American Samoa Territorial Board of Public Accountancy	Office of the Governor A.P. Lutali Executive Office Building Pago Pago, American Samoa, 96799	No	No	No	Yes This will take place once 150 credit hours have been earned.	Baccalaureate degree required. A minimum of 30 graduate credit hours of accounting and auditing subjects must be earned.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (for licensure) with a score of 90% or better.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
						Complete 2 years of public accounting experience with a CPA or PA OR 5 years of accounting in industry, government or college teaching.	
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Arizona - Arizona State Board of Accountancy	https://www.azaccountancy.gov/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Must have earned 150 credit hours.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						1. Has obtained a baccalaureate degree and has at least two years of experience.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						2. Has obtained a baccalaureate degree and thirty additional semester hours and has at least one year of experience.	
						3. Has obtained a postbaccalaureate degree and at least one year of experience.	
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Arkansas - Arkansas State Board of Public Accountancy	https://www.bpa.arkansas.gov/	No	No	No	Yes This will take place once 150 credit hours have been earned.	(a) Any candidate who successfully completes the CPA examination must also complete one hundred fifty (150) SCH of education in order to be licensed.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						(b) Successful candidates must complete this education requirement within three (3) years of the date the last CPA exam section was passed.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						(c) Candidates who are unable to complete this education requirement within three (3) years due to extreme hardship (medical or other) may apply to the Arkansas State Board of Public Accountancy for an extension. Arkansas Code § 17-12-203.	
						Must have one year of qualifying experience in accounting practice.	
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
California - California Board of Accountancy	https://www.dca.ca.gov/cba/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Must have earned 150 credit hours.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						The implementation of the new CPA Exam that launched on January 10, 2024, has created a duplication of content in the Professional Ethics (PETH) Exam. Therefore, as of July 1, 2024, the CBA no longer requires applicants to complete the PETH Exam for issuance of a CPA license. Instead, applicants need to complete a CBA-approved Regulatory Review Course for their first license renewal.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						One year of general accounting work experience.	
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
Colorado - Colorado State Board of Accountancy	https://dpo.colorado.gov/Accountancy	No	No	No	Yes This will take place once 150 credit hours have been earned.	Must have earned 150 credit hours.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Have 1,800 qualifying and verifiable work hours.	
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Connecticut - State Board of Accountancy - Connecticut	https://portal.ct.gov/DCP/Occupational-and-Professional-Division/Occupational-Boards/State-Board-of-Accountancy	No	No	No	Yes This will take place once 150 credit hours have been earned.	Must have earned 150 credit hours.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Requirements for a CPA certificate are as follows: A baccalaureate degree or its equivalent with an accounting concentration or its equivalent + 2 years of work experience.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						A baccalaureate degree and an additional 30 semester hours of college education with an accounting concentration or its equivalent + 1 year of experience; or	
						A post-baccalaureate degree with an accounting concentration + 1 year of experience.	
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Delaware - Delaware State Board of Accountancy	https://dpr.delaware.gov/boards/accountancy	No	No	No	Yes This will take place once 150 credit hours have been earned.	Earned 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
District of Columbia - District of Columbia Board of Accountancy	https://dlcp.dc.gov/service/professional-licensing	No	No	No	Yes This will take place once 150 credit hours have been earned.	Earned 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						An applicant for initial issuance of a license shall show that he or she has had at least one year of experience that shall consist of full or part-time employment that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours performing the services described in § 2504.3.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Federated States of Micronesia - Board/Agency Name Not Found	N/A	No	N/A	N/A	N/A	N/A	CPA license type not offered or required by this governing board/agency; KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
Florida - Florida Board of Accountancy	http://www.myfloridalicense.com/DBPR/certified_public_accounting/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Earned 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						One year of work experience verified by a licensed CPA.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Georgia - Georgia State Board of Accountancy	https://gsba.georgia.gov/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Earned 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						One year of qualifying experience in accounting practice.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
Guam - Guam Board of Accountancy	http://www.guambo.org/	No	No	Yes ACBSP	Yes This will take place once 150 credit hours have been earned.	Earned 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						One year of continuous experience in the accounting field relevant to the practice of public accountancy.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Hawaii - Hawaii Board of Public Accountancy	http://cca.hawaii.gov/pvl/boards/accountancy/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Earned 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework. In lieu of 30 credit hours earned post-baccalaureate, the applicant may demonstrate
						Two years of professional experience in public accountancy.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Idaho - Idaho State Board of Accountancy	https://isba.idaho.gov/ISBAPortal/	No	No	Yes AACBSP	Yes This will take place once 150 credit hours have been earned.	Earned 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Two years of continuous experience in the accounting field relevant to the practice of public accountancy.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants with a score of 90% or higher.	
Illinois - Illinois Board of Examiners	https://www.ilboe.org/	No	No	Yes AACBSP or ACBSP	Yes This will take place once 150 credit hours have been earned.	Earned 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Two years of continuous experience in the accounting field relevant to the practice of public accountancy.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
Indiana - Indiana Board of Accountancy	https://www.in.gov/pla/professions/accountancy-home/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Earned 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						A candidate for an initial issuance of a certificate must have: (1) at least one hundred fifty (150) semester hours (or the equivalent if a different grading period is used) of college education; and (2) a baccalaureate or higher degree conferred by a college or university acceptable to the board. The educational program must include an accounting concentration or equivalent as determined by the board to be appropriate.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						The education requirement for initial licensure may be met through any of the following pathways: (1) The completion of a baccalaureate degree with a concentration in accounting, conferred by a college or university as deemed acceptable by the board.	
						(2) The completion of a baccalaureate degree with a concentration in accounting, totaling one hundred fifty (150) hours, conferred by a college or university as deemed acceptable by the board.	
						(3) The completion of a post-baccalaureate degree with a concentration in accounting, conferred by a college or university as deemed acceptable by the board.	
						12 months of professional work experience in the accounting field relevant to the practice of public accountancy.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
Iowa - Iowa Accountancy Examining Board	https://plb.iowa.gov/board/accountants?page=7	No	No	Yes, if degree program is AACSB accredited.	Yes, unless AACSB accredited. If not accredited, this will take place once 150 credit hours are earned.	Earned 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						A candidate will be deemed to have met the educational requirement if the candidate has met one of the following four conditions:	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						a. Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency recognized by the board.	
						b. Earned a graduate degree in business from a program that is accredited in business by an accrediting agency recognized by the board and completed at least 24 semester hours in accounting including courses covering the subjects of financial accounting, auditing, taxation, and management accounting. Such accounting hours shall not include elementary accounting or principles of accounting, internships or life experience.	
						c. Earned a baccalaureate degree in business or accounting from a program that is accredited in business by an accrediting agency recognized by the board and completed at least 24 semester hours in accounting courses covering the subjects of financial accounting, auditing, taxation, and management accounting. Such accounting hours exclude elementary accounting or principles of accounting, internships or life experience.	
						d. Earned a baccalaureate or higher degree with 24 credit hours in accounting courses and additional 24 credit hours in business related courses.	
						Two years experience in accounting practice.	
						Must pass the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes	
Kansas - Kansas Board of Accountancy	https://ksboa.kansas.gov/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Earned 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.	
							The education requirement prescribed by K.S.A. 1-302, and amendments thereto, is satisfied if the applicant meets one of the following requirements: (1) Is the holder of a baccalaureate or higher academic degree from a college or university approved by the board, the total education program to include a concentration in accounting or equivalent as determined by the board;	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
							(2) is the holder of a baccalaureate or higher academic degree from a college or university approved by the board and has been awarded credit for an additional 30 semester hours by a college or university approved by the board, the total educational program to include a concentration in accounting or equivalent as determined to be appropriate by the board; or	No applicant who holds a Kansas certificate issued by the board shall receive a permit to practice in this state as a certified public accountant until the applicant submits evidence, satisfactory to the board, of having completed either one year of accounting experience for applicants applying on the basis of K.S.A. 1-302a(2) or (a)(3), and amendments thereto, or two years of accounting experience for applicants applying on the basis of K.S.A. 1-302(a)(1), and amendments thereto. This experience
							(3) the holder of a post-baccalaureate academic degree from a college or university approved by the board, the total educational program to include a concentration in accounting or equivalent as determined to be appropriate by the board.	shall include providing any type of service or advice involving the use of attest or nonattest skills all of which was verified by a certified public accountant holding an active license to practice, meeting requirements prescribed by the board by rule. This experience would be acceptable if it was gained through employment in government, industry, academia or public practice.
							(c) The board may define, by rules and regulations, the term "concentration in accounting." The board may also prescribe, by rules and regulations, the type and amount of credit submitted pursuant to subsection (a). Kan.	
							Must Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	
							Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public	
Kentucky - Kentucky State Board of Accountancy	https://cpa.ky.gov/Pages/default.aspx	No	No	No	Yes This will take place once 150 credit hours have been earned. OR When 120 hours have been earned plus one year of accounting or attest experience.	Earned 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.	
							The license of "certified public accountant" shall be granted by the board to any person who satisfies the following requirements: (3) Has completed at least one (1) of the following: (a) A post-baccalaureate or higher 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;	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
						(b) A baccalaureate degree plus an additional thirty (30) semester credit hours, conferred by a college or university acceptable to the board, provided the total educational program includes a concentration in accounting or its equivalent, as defined in administrative regulations promulgated by the board; or	
						(c) A baccalaureate 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; Ky. Rev.	
						One year of accounting or attest experience while employed in an accounting or auditing position in public practice, industry, or government.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public	
Louisiana - State Board of Certified Public Accountants of Louisiana	http://cpaboard.state.la.us/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Earned 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a precursors program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						An applicant for initial issuance of a certificate pursuant to the provisions of this Section shall show that he has completed 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, the total educational program to include an accounting concentration or equivalent as determined by the board to be appropriate.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						One year of experience including no less than 2,000 hours of performance of services.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Maine - Maine Board of Accountancy	https://www.maine.gov/pfr/profession/licensing/professionals/accountancy	No	No	No	Yes This will take place once 150 credit hours have been earned.	The education requirement for a license is as follows: A. Repealed. Laws 2005, c. 347, § D-1. B. 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, the total educational program to include basic courses in accounting and auditing determined to be appropriate under board rules, is required for licensure.	KWU ACCT degree (120 credit hours) is a precursors program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Two years of experience under the direction of a certified public accountant.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants. OR	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
						An examination applicant who has successfully completed at least 120 semester hours of education, including the basic courses in accounting and auditing required by paragraph B, and who expects to complete a minimum 4-year baccalaureate or higher degree required in paragraph B is eligible to take the examination.	
Maryland - Maryland State Board of Public Accountancy	https://dilir.state.md.us/licensure/cpa/	No	No	Yes AACBSP or ACBSP	Yes This will take place once 150 credit hours have been earned.	In order to become licensed, in addition to the other qualifications for a license set forth in this subtitle, an applicant shall have satisfactorily completed 150 semester hours or their equivalent, including the attainment of a baccalaureate or higher degree that meets the requirements of this section.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure).	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Complete the self-study course titled, "Professional Ethics: The AICPA's Comprehensive Course" and send a copy of the course completion certificate to the Board.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Massachusetts - Massachusetts Board of Public Accountancy	https://www.mass.gov/orgs/board-of-public-accountancy	No	No	Yes AACBSP	Yes This will take place once 150 credit hours have been earned. No if program is AACSB accredited.	The educational requirement shall consist of a minimum of 150 semester hours of course work or its equivalent earned as part of, either or both a bachelor's degree or master's degree program which includes courses in accounting education, business administration and general education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						The educational requirements to take the examination required to be passed as a condition for the granting of a certificate shall be set forth in regulations promulgated by the board.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						One year of experience including no less than 2,000 hours of performance of services.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
Michigan - Department of Licensing and Regulatory Affairs (LARA) - Accountancy	https://www.michigan.gov/lara/0,4601,7-154-89334_72600_72602_72731_72855---,00.html	No	No	No	Yes This will take place once 150 credit hours have been earned.	The department shall issue a certificate as a certified public accountant to an individual who meets all of the following requirements: (e) Has completed at least 150 semester hours of college education, including a baccalaureate degree or higher degree with a concentration in accounting, at an educational institution approved by the board. Mich. Comp. Laws Ann. § 339.725	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						2,000 hours of qualifying experience within a period of not less than one calendar year.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Minnesota - Minnesota Board of Accountancy	https://www.boa.state.mn.us/	No	No	Yes AACSB or ACBSP Accredited	Yes unless program is AACSB or ACBSP Accredited	Earned 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
					Yes This will take place once 150 credit hours have been earned.	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;	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						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	
						D. 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.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	
						One year of experience including no less than 2,000 hours of performance of services. Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Mississippi - Mississippi State Board of Public Accountancy	https://www.msba.ms.gov/	No	No	Yes AACSB	Yes This will take place once 150 credit hours have been earned.	When a candidate has passed the CPA examination in accordance with Rule 2.2.,	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						satisfied the education requirement of 150 collegiate semester hours,	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						satisfied the experience requirements in accordance with Rule 2.1.3., and CPE in accordance with Rule 4.1. of these Rules and Regulations,	
						he must make application for licensure with the State Board within three years from the date of successful completion of the CPA examination.	
						A post graduate degree is required to have 1 year of experience.	
						The old pathway of a baccalaureate degree with additional hours up to 150 semester hours and 1 year experience is still acceptable.	
						The Mississippi State Board of Public Accountancy is pleased to advise that effective July 1, 2026, there will be a new pathway to licensure as a CPA! This new pathway will require a baccalaureate degree and 2 years' experience.	
Missouri - Missouri Board of Accountancy	https://pr.mo.gov/accountancy.asp	No	No	Yes AACSB ACBSP	Yes This will take place once 150 credit hours have been earned.	150 Credit hours required.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Completion of at least one hundred fifty (150) semester credit hours of college education and earned a baccalaureate degree and/or graduate degree from an accredited college or university approved by the board.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	
						One year of experience including no less than 2,000 hours of performance of services. Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
Montana - Montana Board of Public Accountants	https://boards.bsd.dli.mt.gov/public-accountants/	No	No	Yes AACSB	Yes	Yes This will take place once 150 credit hours have been earned. 150 Credit hours required.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						An applicant for initial licensure as a certified public accountant must have: (a) graduated from an accredited college or university with a baccalaureate degree; and (b) met the requirements for accounting and business course credit hours specified by board rule.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						The new and updated proposed pathways to licensure are:	
						A post-baccalaureate degree with a concentration in accounting as required by ARM 24.201.501 from an accredited institution and one year of accounting experience meeting the requirements of ARM 24.201.502.	
						A baccalaureate degree with a concentration in accounting as required by ARM 24.201.501 plus an additional 30 semester hours and one year of accounting experience meeting the requirements of ARM 24.201.502.	
						A baccalaureate degree with a concentration in accounting as required by ARM 24.201.501 and two years of accounting experience meeting the requirements of ARM 24.201.502.	
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better. 12 calendar months (2,000 hours actual work experience) of private, governmental, academic, or public accounting work acceptable to the board.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Nebraska - Nebraska Board of Public Accountancy	https://nbpa.nebraska.gov/	No	No	Yes AACSB ACBSP		Yes This will take place once 150 credit hours have been earned. 150 Credit hours required.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Two years of accounting experience satisfactory to the board.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes	
Nevada - Nevada State Board of Accountancy	https://www.nvaccountancy.com/	No	No	No	Yes This will take place once 150 credit hours (graduate degree) has been earned and required work experience has been attained.	The requirement of education for a certificate of certified public accountant may be satisfied by completing one of the following:	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.	
						OR once 120 credit (bachelor degree) hours have been earned and required work experience has been attained.	(a) A master's degree. A person who satisfies the requirement of education for a certificate of certified public accountant in accordance with this paragraph must satisfy the requirement of experience set forth in paragraph (a) of subsection 3 of NAC 628.060. Work Experience must consist of at least 2,000 hours of work performed over a period of not less than 1 year.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
							(b) A bachelor's degree and an additional 30 semester hours of courses set forth in subsection 2. A person who satisfies the requirement of education for a certificate of certified public accountant in accordance with this paragraph must satisfy the requirement of experience set forth in paragraph (a) of subsection 3 of NAC 628.060. Work Experience must consist of at least 2,000 hours of work performed over a period of not less than 1 year.	
							(c) A bachelor's degree with no additional semester hours of courses set forth in subsection 2. A person who satisfies the requirement of education for a certificate of certified public accountant in accordance with this paragraph must satisfy the requirement of experience set forth in paragraph (b) of subsection 3 of NAC 628.060. Work Experience must consist of at least 4,000 hours of work performed over a period of not less than 2 years.	
							Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course or other NV Board Approved CPE Ethics course with exam completed within prior 3 years.	
							Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
New Hampshire - New Hampshire Board of Accountancy	https://www.o plc.nh.gov/board-accountancy	No	No	Yes AACSB	Yes This will take place once 150 credit hours have been earned.	Earned at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a college or university acceptable to the board.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.	
						One year of qualifying experience in accounting practice.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.		

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
New Jersey - New Jersey State Board of Accountancy	https://www.njconsumeraffairs.gov/acc	No	No	Yes AACSB ACBSP	Yes This will take place once 150 credit hours have been earned.	An applicant shall have completed at least 150 hours of education, including a baccalaureate or higher degree	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Within six months of initial licensure in New Jersey, a licensee shall complete an orientation course, which at a minimum, shall include a four-credit course in New Jersey law and ethics approved by the Board pursuant to N.J.A.C. 13:29-6.3A and 6.6(c). Within 30 days of completing the New Jersey law and ethics course, a new licensee shall send a copy of the course completion certificate to the Board.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						One year of qualifying experience in accounting practice including a minimum of 1,750 hours.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
New Mexico - New Mexico Public Accountancy Board	https://www.rid.nm.gov/boards-and-commissions/individual-boards-and-commissions/account	No	No	Yes AACSB	Yes This will take place once 150 credit hours have been earned.	Effective January 1, 2026, Section 8D of the act requires an applicant for a certificate to have one of the following:	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						(1) a baccalaureate degree or its equivalent from a college or university acceptable to the board plus completion of an additional 30 semester hours of higher education in accounting or business and evidence of at least one year of accounting experience; or	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						(2) a baccalaureate degree or its equivalent from a college or university acceptable to the board with a concentration in accounting or business and evidence of at least two years of accounting experience; or	
						(3) a master's degree from a college or university acceptable to the board with a concentration in accounting or business and evidence of at least one year of accounting experience.	
						One year of experience including no less than 2,000 hours of performance of services OR two years of experience and no less than 4,000 hours of performance of services.	
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
New York - New York State Board for Public Accountancy	http://www.op.nysed.gov/prof/cpa/	No	No	Yes	Yes This will take place once 150 credit hours have been earned.	Completion of 150 semester hours. The 120 Semester Hour Pathway will be phased out on August 1, 2027.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						To meet the professional educational requirements for licensure, the applicant shall present satisfactory evidence of completion of a baccalaureate or higher degree program in accountancy, or	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						a baccalaureate or higher degree program in accountancy, or	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
						a baccalaureate or higher degree program, or its foreign equivalent, that is deemed to be the substantial equivalent of a registered or accredited program, as determined by the Department.	
						An applicant who applies to the department for licensure on or after August 1, 2009 shall be required to have satisfactorily completed a curriculum of at least 150 semester hours in a program.	
						One year of acceptable full-time experience.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
North Carolina - North Carolina State Board of Certified Public Accountant Examiners	https://nccpab.org.gov/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Effective January 1, 2026, applicants for an original North Carolina CPA license have three pathways to satisfy the eligibility requirements:	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Pathway 1: Have at least a bachelor's degree in any subject from an accredited college or university, plus additional education hours that equal 150 semester hours	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Pathway 2: Have a master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree from an accredited college or university.	
						Pathway 3: Have at least a bachelor's degree in any subject from an accredited college or university, and 24 semester hours of coursework in at least 8 of the 10 defined Fields of Study.	
						Pathway 1 and 2: Have one year of accounting experience under the direct supervision of a licensed CPA.	
						Pathway 3: Have two years of accounting experience under the direct supervision of a licensed CPA.	
						One year of full-time work experience, defined as 52 weeks and at least 30 hours each week, under the direct supervision of a licensed CPA.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
North Dakota - North Dakota State Board of Accountancy	https://www.ndsba.nd.gov/	No	N/A	N/A	Yes This will take place once 150 credit hours have been earned.	150 Credit hours required including a baccalaureate or higher degree.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						2,000 qualifying hours of accounting experience gained within four or fewer calendar years and verified to the satisfaction of the board.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
Northern Mariana Islands - Commonwealth of Northern Mariana Islands Accountancy Board	PO Box 504053 Saipan, CNMI 96950 Phone: 671- 727-3362 Fax: 671-632- 1209 Email: burger@pticom .com	No	No	Yes AACSB	Yes This will take place once 150 credit hours have been earned.	All persons wanting to apply for a CPA license in CNMI must complete 150 semester hours of education, including a bachelor's degree or higher AND one of the following:	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Option 1: Graduate degree in accounting from an accredited AACSB program.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Option 2a: Graduate degree in business from an accredited AACSB program Twenty-four (24) semester hours in accounting at the undergraduate or graduate level to include financial accounting, auditing, taxation and management accounting	
						Option 2b: Graduate degree in business from an accredited AACSB program Fifteen (15) semester hours in accounting at the graduate level to include financial accounting, auditing, taxation and management accounting	
						Option 3: Baccalaureate degree in business from an accredited AACSB program Twenty-four (24) semester hours in accounting at the undergraduate or graduate level to include financial accounting, auditing, taxation and management accounting Twenty-four (24) semester hours in business related courses (other than accounting	
						Option 4: Bachelor's degree from a regionally accredited institution (MSA, NWCCU, NEASC-CIHE, SACS, NCA-HLC, WASC-ACSCU) Twenty-four (24) semester hours in accounting at the upper division or graduate level to include financial accounting, auditing, taxation and management accounting Twenty-four (24) semester hours in business related subjects (other than accounting) at the undergraduate or graduate level	
						One year of experience of performance of services under the direction of a licensed certified public accountant.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Ohio - Accountancy Board of Ohio	https://acc.ohio.gov/	No	No	No	Yes This will take place once 150 credit hours have been earned.	150 Credit hours required including a baccalaureate or higher degree.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						The accountancy board shall grant the certificate of "certified public accountant" to any person who satisfies the following requirements:	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Graduation with a baccalaureate, master's, or higher degree.	
						All degree types must include a minimum of 30 credit hours in Accounting courses and 24 credit hours in Business courses. This is known as an "accounting" concentration.	
						A bachelor's degree with an accounting concentration and two years of relevant work experience,.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
						A master's degree with an accounting concentration and one year of relevant work experience.	
						A Board approved course in professional standards and responsibilities (PSR), completed within the last year, which emphasizes Ohio accountancy law and Board rules.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Oklahoma - Oklahoma Accountancy Board	https://www.ok.gov/oab_web/	No	No	No	Yes This will take place once 150 credit hours have been earned.	An applicant for initial issuance of a certificate pursuant to this section shall show that the applicant has at least one hundred fifty (150) semester hours, or the equivalent thereof, of college education including a baccalaureate or higher degree, or the equivalent thereof, conferred by a college or university acceptable to the Board from an accredited four-year college or university.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						One year of accounting experience satisfactory to the board.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Oregon - Oregon Board of Accountancy	https://www.oregon.gov/boa/Pages/Home.aspx	No	No	No	Yes This will take place once 150 credit hours have been earned.	Three pathways: 1. 150 credit hour pathway 2. Master Degree pathway 3. Bachelor Degree pathway Applicants for the license of Certified Public Accountant must evidence 150 credit hours of education that meet the requirements. Bachelor degree pathway: 2 years/24 months/4000 hours minimum of supervised work experience.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						150 Credit Hour and master's degree pathway: A minimum of 12 months and at least 2,000 hours of supervised qualifying experience in each of the seven accounting competencies according to board rules.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
Pennsylvania - Pennsylvania Board of Accountancy	https://www.dps.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Pages/default.aspx	No	No	No	Yes This will take place once 150 credit hours have been earned.	Three pathways: 1. Bachelor degree pathway and completed 150 credit hours of post-secondary education including at least 24 credit hours in accounting and 12 credit hours in auditing related course work. Must have at least one full year and 1600 hours of qualifying work experience.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						2. Bachelor's degree or higher including including at least 24 credit hours in accounting/auditing related course work. Must have at least two full years and 3200 hours of qualifying work experience.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						3. Graduate degree including 24 credit hours in accounting/auditing related course work. Must have at least one full year and 1600 hours of qualifying work experience.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Puerto Rico - Puerto Rico Board of Accountancy	https://www.statedepartment.pr.gov/juntas_examinadoras/certified-pub	No	No	No	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher with 150 credit hours.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						One year of full time experience (which must include at least 1,820 work hours) in the areas of public accounting, industry/private practice, or academia.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Republic of Palau - Palau Board of Accountancy	https://www.palauopa.org/bo_a.html	No	No	No	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher with 150 credit hours.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Must have two years of public accounting work experience to qualify for a CPA Certificate, four years of accounting in government or teaching at the college level or above (Government or college work experience are interchangeable). If you have completed a master's degree program, the work experience requirements are reduced by 50 percent.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Republic of the Marshall Islands - Board/Agency Name Not Found	N/A	No	N/A	N/A	N/A	N/A	CPA license type not offered or required by this governing board/agency; KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure requires 150 credit hours of coursework.

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experiences, or Exams	Notes
Rhode Island - Rhode Island Board of Accountancy	https://www.palauopa.org/bo_a.html	No	No	Yes AACSB	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher with 150 credit hours.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						One year with a minimum of 1,820 hours in the practice of accounting verified by a licensed CPA.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
South Carolina - South Carolina Board of Accountancy	https://lr.sc.gov/acct/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher with 24 credit hours of accounting courses at the junior level or above AND 24 credit hours of business related courses (other than accounting) totaling 150 credit hours or more.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Must complete one year of relevant work experience.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
South Dakota - South Dakota Board of Accountancy	https://dlr.sd.gov/accountancy/default.aspx	No	No	No	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher equating 150 credit hours of college education	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Must complete a minimum of one year of relevant work experience.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
Tennessee - Tennessee State Board of Accountancy	https://www.tn.gov/commerce/regboards/accountancy.html	No	No	No	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher with 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Texas - Texas State Board of Public Accountancy	https://www.tsbpa.texas.gov/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher with 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						One year work experience required relevant to accountancy.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better. Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
U.S. Virgin Islands - Virgin Islands Board of Accountancy	https://dlca.vi.gov/boardcertifications/steps/cparequirements/index.htm	No	No	Yes AACSB ACBSP	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher with 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						One year of experience shall consist of full or part-time employment that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours of performance of services of accounting practice.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
Utah - Utah State Board of Accountancy	https://dopl.utah.gov/cpa/	No	No	Yes AACSB ACBSP	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher with 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						The Utah (CPA) Laws and Rules Examination with a score of at least 75%.	
						One year of accounting experience.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Vermont - Vermont Board of Public Accountancy	https://sos.vermont.gov/accountancy/board-meetings-members/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher with 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						One year of public accounting experience including no less than 2,080 hours of employment in accounting practice.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Virginia - Virginia Board of Accountancy	https://boa.virginia.gov/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher with 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Two years of work experience for a person who has obtained a baccalaureate degree.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						One year of work experience for a person who has obtained a master's degree.	
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
Washington - Washington State Board of Accountancy	https://acb.wa.gov/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher with 150 credit hours of college education with an accounting concentration of 24 credit hours in accounting related course work and 24 credit hours in business related course work.	KWU ACCT degree (120 credit hours) is a precursors program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Two years of experience for a person who has obtained a baccalaureate degree consisting of a minimum of 24 months and 4000 work hours.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						One year of experience for a person who has obtained a master's degree consisting of a minimum of 12 months and 2000 work hours.	
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
West Virginia - West Virginia Board of Accountancy	https://www.boa.wv.gov/	No	No	No	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher with 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a precursors program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						Two years of work experience for a person who has obtained a baccalaureate degree.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						One year of work experience for a person who has obtained a master's degree.	
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	
Wisconsin - Wisconsin Accounting Examining Board	https://dsps.wisconsin.gov/Pages/Professions/Accountant/Default.aspx	No	No	Yes AACSB	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher with 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a precursors program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						A candidate for a certified public accountant certificate shall successfully pass an open book professional ethics examination on statutes and rules governing the practice of public accounting in Wisconsin with a score of 80 or higher.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Must complete not less than one year of work experience or its equivalent.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	

State, District, or Territory Name & Board/Agency Name For ACCT	Board or Agency Website Address	KWU meets licensure requirements	Specialized Accreditation Required	Specialized Accreditation Accepted as meeting Educational Requirements	Curriculum Comparison needed	Trainings, Experience, or Exams	Notes
Wyoming - Wyoming Board of Certified Public Accountants	https://dsps.wy.gov/Pages/Professions/Accountant/Default.aspx	No	No	No	Yes This will take place once 150 credit hours have been earned.	Bachelor's degree or higher with 150 credit hours of college education.	KWU ACCT degree (120 credit hours) is a prelicensure program and is not designated as a program leading to licensure. CPA licensure typically requires 150 credit hours of coursework.
						One year of qualifying experience in accounting practice.	In addition, further criteria such as specific coursework, supervised professional work experience, and successful completion of the Uniform CPA Examination. Given these additional and variable requirements, a direct course-by-course comparison will not be conducted at this time.
						Complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.	
						Must pass The Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants.	

Annual Professional Licensure Update Schedule

Annual Professional Licensure Update Schedule for Upcoming Academic Year 34 CFR 668.43(a)(5)(v) and 34 CFR 668.43(c) Kansas Wesleyan University; Salina, KS		
Month	Review Items	Date of Completion
August	Definition Review;	
	Individual Meetings with Directors and Academic Advisors who oversee professional pre-licensure programs concerning public and direct disclosures, record management, November deadline for pre-licensure program changes/updates; and J1 notifications	
September	Professional Licensure Policy Review;	
	Individual Meetings with Directors and Academic Advisors who oversee professional licensure programs concerning public and direct disclosures, record management, December deadline for licensure program changes/updates; and J1 notifications;	
	Begin Bookmark review concerning changes in state/district/territory legislation	
October	Review and revision of "public" and "direct" disclosure statements;	
	Continuance of Bookmark review of state/district/territory legislative changes;	
November	Updates for the following pre-licensure programs:	
	Accounting Program (Pre-Licensure Program)	
January	Updates for the following licensure programs:	
	Elementary Education Program	
February	Updates for the following licensure programs:	
	Health & Physical Education Pre K-12 Program (Health Emphasis)	
	Health & Physical Education Pre K-12 Program (Physical Education Emphasis)	
March	Updates for the following licensure programs:	
	Music Education Pre K-12 Program (Instrumental Emphasis)	
	Music Education Pre K-12 Program (Vocal Emphasis)	
April	Updates for the following licensure programs:	
	Nursing Education Program	
May	Updates for the following licensure programs:	
	Social Work Program	
June	Updates to KWU's Website	
	Consumer Information Page and Online Learning Page	
	Academic-specific webpages for: accounting; elementary education; sports and exercise science; music; nursing; and social work	

'Direct' Disclosure' –Right-to-Know/Consumer Information Draft Message

Students,

Due to changes to Federal Law, we are required to send you a message regarding where you may locate KWU's **Right-Know/Consumer Information**. This information may be found on the KWU Website: <https://www.kwu.edu/consumer-information>, and contains important items regarding the following topics:

- Academic Departments
- Academic Dishonesty
- Academic Programs
- Accreditation
- Accreditation: KSDE Report for Teacher Education
- Athletic Participation Rates and Financial Support Data
- Clery/Campus Security Act and Fire Safety Reports on Student Housing
- Common Data Set
- Cost of Attendance
- Disability Services
- Drug & Alcohol Prevention
- Equity in Athletics
- Faculty
- Federal Work Study Program
- FERPA Notifications
- Financial Aid: Federal and State
- Financial Aid: Financial Assistance Information
- Financial Aid: Frequently Asked Questions
- Financial Aid: How Do I apply for Financial Assistance? Options
- Financial Aid: How Do I Learn About My Financial Awards?
- Financial Aid: Need Easy Access to your Financial Aid, business Office, and Admissions Information?
- Financial Aid: Satisfactory Academic Progress for Financial Aid Recipients
- Financial Aid Verification
- Forms
- Graduation/Completion Rates for the Student Body by Gender, Ethnicity, Receipt of Pell Grants
- Information Security Program (Gramm-Leach-Bliley Act)
- Loan Disclosures: Code of Conduct for Education Loans
- Loan Disclosures: Entrance Counseling for Student Loan Borrowers
- Loan disclosures: Exit Counseling for Student Loan Borrowers
- Loan Disclosures: Keep Student Loan Debt Minimal
- Loan Disclosures: Student Loan Repayment
- Loan Disclosures: Private Education Loan Disclosures (Including Self-Certification Form)
- Loan Disclosures: Private Loan Lists
- Loan Disclosures: Self-Certification Form
- Loan Disclosures: State Grant Assistance Entrance Counseling for Student Loan Borrowers
- Loan Disclosures: Student Loan Information Published by the U.S. Department of Education

- Misrepresentation: Filing a Formal Student Complaint
- Net Price Calculator
- Pre-professional Programs
- Professional Licensure
- Retention Rates
- Safeguarding Customer Information – Gramm-Leach-Bliley Act
- Satisfactory Academic Progress: For Financial Assistance Recipients
- Scholarships and Other Programs
- Student Athletes: Equity in Athletics Disclosure Act
- Student Body Diversity
- Student Complaint Policy
- Student Financial Aid Recipient: Rights and Responsibilities
- Student On-campus Employment Terms and Conditions
- Student Outcomes Data
- Student Right-to-Know Act
- Transfer Credit Policies and Articulation Agreements
- Textbooks
- Veteran & Military Benefits
- Withdrawing Procedures Regarding Kansas Wesleyan University, Refund Policy, Return of Title IV Funds

A paper copy of information will be sent upon request. Please Contact Bridget Weiser at the address provided below.

Sincerely,

Bridget Weiser
 Vice President of Student and Community Engagement
 Kansas Wesleyan University
 100 E. Claflin Avenue
 Salina, KS 67401
bridget@kwu.edu