

ASSESSMENT OF CPA CANDIDATES' EDUCATION: PART TWO¹

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ABSTRACT

This paper is the second of a two part study comparing The Sixth Edition of the Uniform Accountancy Act as prepared and adopted by the National Association of State Boards of Accountancy (NASBA) with the actual regulatory practice of the various jurisdictional boards of accountancy in place just prior to the release of the most recent NASBA guidelines. The purpose of this part is to examine the state, district and territorial boards of accountancy educational requirements to sit for the Uniform Certified Public Accounting (CPA) Exam in the first "of the 'Three Es' – Education, Examination, and Experience – that constitute the requirement for Certified Public Accountant (CPA) licensure. (AICPA 2011) And to compare these existing educational requirements to those presented in the "Uniform Accountancy Act Model Rules" as approved by NASBA Board of Directors on JULY 29, 2011. Educational requirements - general education, accounting, and business related courses at both the bachelor and graduate level - were obtained by the authors from state, district, and territorial web sites as of April 11, 2011 in order to examine requirements by the various accountancy boards. Each board of accountancy establishes the requirements for licensure within its jurisdiction.

¹ See *Journal of Learning in Higher Education* Fall 2011 for "Assessment of CPA Candidates' Education: Part One"

INTRODUCTION

The final licensing authority of Certified Public Accountants rests with state, district, and territorial boards of accountancy of the United States of America. One commonality among all boards of accountancy is the requirement that any person wishing to be certified by examination within their jurisdiction must pass the Uniform CPA Exam. Passing this exam offered

through cooperation of the boards of accountancy, the National Association of State Boards of Accountancy (NASBA), the American Institute of Certified Public Accountants (AICPA), and Prometric implies all examinees have knowledge of business and accounting assessed on an equivalent basis. The AICPA states: "The purpose of the Uniform CPA Examination is to provide reasonable assurance to Boards of Ac-

countancy (the state entities that have statutory authority to issue licenses) that those who pass the CPA Examination possess the level of technical knowledge and the skills necessary for initial licensure in protection of the public interest. Public interest is protected when only qualified individuals are admitted into the profession.” (<http://www.aicpa.org/BecomeACPA/Pages/BecomeaCPA.aspx>) This indicates that there should be a minimum level of knowledge and education evaluated. However, the authors discovered minimum education requirements to sit for the exam by a board of accountancy vary from a high school diploma to a bachelor’s degree plus other educational requirements.

Data for this project was collected from the various web sites of 54 of the 55 boards of accountancy and NASBA. The Commonwealth of the Northern Mariana Islands’ Board of Accountancy was not included in the study since the board has not offered the CPA exam. From the NASBA web site, the “Uniform Accountancy Act Model Rules” (Model Rules) of 2011 was acquired to determine the Model Rules, more specifically Rule 5-1 (Education requirements – definitions) and Rule 5-2 (Education requirements – determining compliance of the applicant’s education). Model Rules offer guidance to boards of accountancy regarding minimum educational requirements to sit for the CPA exam. These rules are based on a college/university’s degree accreditations and the Uniform CPA Examination Content Specification Outline (CSO) provided by the AICPA for the exam. “NASBA’s mission is to enhance the effectiveness of state boards of accountancy.” This paper examines the academic course work in three categories: general education, accounting, and business, as recommended by the 2011 accountancy act. (NASBA, 2011)

GENERAL EDUCATION REQUIREMENTS

General education is expected to develop skills in communication, research, judgment and analysis, and emphasize ethical behavior and professional responsibility. (NASBA, 2011) Ten boards (less than 20 percent of the boards) require subject areas outside of business related courses to sit for the CPA Exam. Of these

boards, five boards require statistics and three other boards allow students to choose from several courses. Two of the eight boards, also require at least one algebra course. Computer science is required at four boards and is an option at one additional board. Communications is required at four boards and is an option at two other boards. There are an additional three boards that specify business communications and one that encourages it be integrated into accounting courses. It was also noted for this board that humanities is one of the 10 areas which students can use to meet the requirements to sit for the Exam. Also, two boards have a requirement of a minimum of 60 hours of general education. Outside of these cases there are no specific general education requirements, other than those built into the degrees as set by the colleges and universities.

ACCOUNTING EDUCATION REQUIREMENTS

Boards of accountancy vary in the ways they describe the minimum educational requirements, either for the candidates to be eligible to sit for the CPA Exam or to be licensed. Boards may list specific accounting topics that must be included in a candidate’s education and/or reference a minimum number of accounting credit hours to be obtained.

In examining the education requirements to sit for the CPA Exam, it should be noted that introductory accounting courses, at either the undergraduate or graduate level, are normally considered part of the general business curriculum and generally cannot be used to satisfy accounting education requirements. Boards may refer to “upper division” courses to indicate those courses beyond the introductory level. Table 1 shows the number of accounting credit hours beyond the introductory level required of candidates for the CPA Exam.

The largest category listed, at 29 (53.74%), are those boards that do not specify the number of upper division accounting hours that candidates for the CPA Exam must have completed. The next largest category is the 10 boards that require at least 24 credit hours in accounting, which agrees with Model Rules. Seven boards

Semester Hours Required	Number of Boards	Percent of Boards
36	1	1.85%
33	1	1.85%
30	7	12.52%
27	1	1.85%
24	10	18.52%
18	2	3.70%
15	1	1.85%
12	1	1.85%
6	1	1.85%
Not Specified	29	53.74%
Total Boards	54	100.00%

require at least 30 accounting credit hours, which was the number of credit hours included in previous drafts of the Model Rules prior to 2009.

Of the 29 boards that do not specify a minimum number of upper division accounting hours, 27 either specify a minimum number of accounting hours without requiring that they be upper division, or list specific course topics that must be included in candidates' transcripts that add up to a substantial number of hours. Exceptions are the Virgin Islands, which does not specify a minimum number of accounting hours or specific courses in accounting to be included, and Pennsylvania, which requires a minimum of three credit hours in accounting.

Table 2 shows the education requirements in accounting by specific accounting topic, when specific topical coverage is required by boards of accountancy. The topics listed in the Model Rules are those with the CSO designation in the NASBA column. The topics listed in Table 2 without the CSO designation are included

Accounting Subject-matter content derived from the Uniform CPA Examination Content Specification Outline (CSO)	NASBA	Boards (54)	
		Number	Percent
Financial Accounting and Reporting for Business Organizations	CSO	33	61.11%
Financial Accounting and Reporting for Government & Not-for-Profit entities	CSO	7	12.96%
Auditing and attestation services	CSO	37	68.52%
Managerial or cost accounting	CSO	31	57.41%
Taxation	CSO	33	61.11%
Fraud examination	CSO	0	
Internal controls and risk assessment	CSO	0	
Financial statement analysis	CSO	0	
Accounting research and analysis	CSO	2	3.70%
Tax research and analysis	CSO	0	
Accounting information systems	CSO	7	12.96%
Ethics (accounting course), as described in Rule 5-2 (d) (6)	CSO	3	5.56%
Advanced Accounting		5	9.26%
Accounting Theory		1	1.85%
Accounting Communications		1	1.85%
Electives		5	9.26%
At least 24 upper division/graduate semester hours in accounting		20	37.04%

because they are required by at least one board of accountancy. (CSO refers to the Uniform CPA Examination Content Specification Outline, from which the topic headings used in the Model Rules are derived.)

The Model Rules state that the 24 credit hours in accounting should cover “some or all” of this content; whereas the language actually adopted by boards of accountancy that specifies topical coverage is more direct. For example, one subparagraph describing the educational requirements of the state of New Jersey is typical: “At least 24 semester hours in accounting at the undergraduate or graduate level, which included coursework in financial accounting, auditing, taxation and management accounting.” (<http://www.state.nj.us/lps/ca/laws/accountancyregs.pdf>)

Table 2 shows that of the topics listed in the Model Rules, auditing and attestation services is the one most often mentioned by the boards of accountancy at 68.52%, followed closely by financial accounting and reporting, and taxation, both at 61.11%. The number of boards requiring Government and Not-for-Profit accounting is surprisingly low, considering the importance of government and not-for-profit expenditures to the economy, with only seven boards, or about 13%, specifically requiring that this topic be included in a candidate’s education.

Unlike some of the boards, the Model Rules do not specify a certain number of credit hours for each topic. The Financial Accounting and Reporting for Business Organizations topic is one that six boards require candidates to have studied for six or nine credit hours, while other boards either specifically require only three credit hours or do not mention the number of credit hours required. Other Model Rule topics are rarely required by boards to have been studied by candidates for more than three credit hours. Even though Model Rule section 5-2 (d) (3) dictates a minimum of two student credit hours in a discrete undergraduate or graduate accounting (NASBA, 2011), only two boards require research and analysis to sit for the exam.

Table 3 shows the minimum education requirements in accounting that must be completed before CPA Licensure is awarded. Comparing

Semester Hours Required	Number	Percent
38	1	1.85%
36	4	7.41%
33	3	5.56%
30	12	22.22%
27	4	7.41%
24	27	50.00%
21	1	1.85%
15	1	1.85%
12	2	3.70%
3	1	1.85%
Not Specified	2	3.70%
Total Boards	54	100.00%

these results to Table 1, which lists the accounting education requirements for CPA Exam candidates, it is clear that more boards specify a minimum number of accounting credit hours for licensure than for eligibility for the CPA exam. Only two boards (3.70%), do not specify a minimum number of credit hours in accounting for licensure, in contrast to Table 1’s 29 boards (53.7%) that did not specify a minimum number of credit hours in accounting for eligibility to sit for the CPA Exam. (One possible explanation for the difference is discussed later in connection with Table 7.)

BUSINESS EDUCATION REQUIREMENTS

Table 4 shows the education requirements for general business topics for candidates to be considered eligible to sit for the CPA Exam. The topics listed in the Model Rules are those with the CSO designation in the NASBA column, while the topics listed in Table 4 without the CSO designation are included because they are required by at least one board of accountancy.

TABLE 4 COMPARISONS OF BUSINESS REQUIREMENTS OF NASBA AND THE BOARDS OF ACCOUNTANCY			
Business Topics	NASBA	Boards (54)	
		Number	Percent
Business law	CSO	19	35.19%
Economics	CSO	12	22.22%
Management (includes Organization Behavior)	CSO	7	12.96%
Marketing	CSO	6	11.11%
Finance	CSO	10	18.52%
Business communications	CSO	3	5.56%
Statistics	CSO	8	14.81%
Quantitative methods	CSO	2	3.70%
Information systems or technology	CSO	1	1.85%
Ethics (business course), as described in Rule 5-2 (d) (6)	CSO	9	16.67%
Algebra or higher		2	3.70%
Computer Systems and Applications		5	9.26%
Production/ Operations Management		2	3.70%
International Environment		1	1.85%
Business Policy		2	3.70%
Humanities		1	1.85%
Oral Communications		4	7.41%
Written Communication		2	3.70%
Oral and Written Communications		1	1.85%
Business Electives		5	9.26%
Accounting Courses not used to meet accounting requirement		18	33.33%
At least 24 undergraduate/graduate semester hours in business beyond required accounting hours		20	37.04%

The largest group, at 20 (37.04%) of the 54 boards of accountancy requires at least 24 credit hours of business topics. Of these 20 boards, most list at least one topic to be included in those 24 hours. The most commonly required topic is Business Law, by 19 boards (35.19%). Economics and Finance are also commonly required, by 12 boards (22.22%) and 10 boards (18.52%), respectively. Nine boards (16.67%) specifically require coverage of ethics. Notice that the Model

Rule section 5-2 (d) (6), which is referred to in the Table 5 label for Ethics, allows the topic to be covered either as a discrete course, or by integration throughout the rest of the curriculum. (NASBA, 2011) Statistics, Management and Marketing are also required by several boards.

While the Model Rules include Business Communications as a topic and suggest in Model Rule section 5-2 (d) (5) a minimum of two

student credit hours in an undergraduate or graduate accounting or business course (NASBA, 2011), some boards of accountancy accept credit hours for communications even if offered outside the institution's college of business, as demonstrated by the total of seven boards that require Oral Communications, Written Communications, or Oral and Written Communications. Similarly, although only one board specifically requires coursework in Information Systems and Technology, five boards require coursework in Computer Systems and Applications, which perhaps represents a wider variety of content than that discussed in the Uniform CPA Examination CSO related to Information Systems and Technology.

Finally, Table 4 also shows that of boards that address the specific content of business education, approximately one-third (18 boards of the 54 total boards) specifically state that any accounting courses not used in meeting the accounting education requirements can be used to meet general business education requirements.

Table 5 illustrates that more boards of accountancy are specific about the total number of credit hours of business education required for licensure than for eligibility to sit for the CPA exam. More specifically, it shows that 39 boards require 24 or more credit hours in business coursework, in Table 5, with the 20 boards requiring at least 24 hours for eligibility, in Table 4.

MINIMUM EDUCATION

The suggested requirement of at least 150 education credits for CPA licensure (the 150-hour rule) began being discussed at least 20 years ago. Table 6 shows that boards requiring at least 150 credit hours from institutions of higher learning now comprise 83.33% of total boards, at 45 boards, and the number rises to 46 (85.18%) if the board requiring a bachelor's degree plus thirty hours is included. (Note that a bachelor's degree typically requires at least 120 hours of coursework credits.) Of the approximate 15% of boards not adopting the 150-hour rule, six boards (11.11%) require at least a bachelor's degree or 120 hours of coursework credits. It is notable that two boards (3.70%) require only an

TABLE 5
MINIMUM BUSINESS EDUCATION IN
TOTAL SEMESTER HOURS REQUIRED BY
BOARDS OF ACCOUNTANCY FOR LICENSURE AS A
CERTIFIED PUBLIC ACCOUNTANT

Semester Hours	Number	Percent
48	1	1.85%
39	2	3.70%
36	2	3.70%
33	2	3.70%
32	1	1.85%
30	5	9.25%
27	3	5.56%
24	23	42.59%
21	2	3.70%
18	1	1.85%
12	3	5.56%
9	2	3.70%
6	1	1.85%
Not Specified	6	11.11%
Total Boards	54	100.00%

associate's degree or 60 hours or course credit, and one board requires only a high school diploma for licensure.

Of the 46 boards that have either explicitly adopted the 150-hour rule, or have effectively ad-

TABLE 6
MINIMUM EDUCATION REQUIRED BY
BOARDS OF ACCOUNTANCY TO OBTAIN A
CERTIFIED PUBLIC ACCOUNTANT LICENSE

Education	Number	Percent
150 hours & Bachelor's or Higher Degree	45	83.33%
Bachelor's Degree + 30 hours	1	1.85%
Bachelor's Degree	4	7.41%
120 Hours	2	3.70%
Associate's Degree	1	1.85%
High School Diploma	1	1.85%
Total Boards	54	100.00%

opted the rule by requiring a bachelor's degree plus 30 hours, there are variations in how many coursework credits are required for eligibility to sit for the CPA Exam. Table 7 shows that of the 46 boards that have adopted the 150-hour rule, 21 boards (45.65% of the total of 46), require that candidates have completely met the education requirements before sitting for the exam.

Therefore, slightly more than half of boards that have adopted the 150-hour rule allow candidates to sit for the exam while they are still in the process of completing educational requirements. Typically, these boards require candidates to have met some threshold educational

requirements. For example, 14 boards (30.43%) require that candidates have completed a bachelor's degree, including those tabulated in the second through fifth rows of Table 7, of the 46 boards requiring 150 hours. Four boards (8.70%) require that candidates have completed 120 credit hours before taking the exam.

The remaining boards do not set a specific threshold for education requirements, but rather, base acceptance of candidates on how near in time the candidates are to completing the requirements, ranging from time periods of 60 days to six months.

OTHER DIFFERENCES AMONG BOARDS

When education is obtained other than in a traditional classroom, differences in what counts occur among boards of accountancy. These differences concern how education is obtained such as: on-line, self study, and/or through work and life experiences. Differences among boards include the amount of credit allowed for internships in fulfilling general, accounting, or business hours requirements, and whether pass/fail courses can be counted. Also, differences exist as to whether College Level Examination Program ("CLEP") exams count, and, if so, how much total credit can be earned toward education requirements. Further, the awarding of credit for Life Experience has become an issue. Other issues include independent study, correspondence, and internet courses. Also, some boards limit the amount of credit which can be earned in one subject or topic area. Finally, there is the issue of CPA review courses and whether such courses should count toward meeting the education requirements of state boards of accountancy. If education gained outside the traditional classroom is allowed, the credit must appear on a transcripts from an accredited institution recognized by the board of accountancy. However, often there are limits to the amount of credit that may be counted from a non-traditional classroom setting. In addition, there are differences in the amount of credit awarded for graduate education. Some boards use a multiplication factor of 1.5 or 1.6 per graduate hour in equating graduate hours with undergraduate hours; however the trend over the past four years has been to count undergraduate hours

TABLE 7		
MINIMUM EDUCATION TO SIT FOR A UNIFORM CERTIFIED PUBLIC ACCOUNTANT EXAM IF 150 HOURS IS REQUIRED TO AWARD THE CERTIFICATE		
Boards Requiring 150 hours (46)		
Education	Number	Percent
Completed 150 hours	21	45.65%
Bachelor's Degree	9	19.57%
Bachelor's Degree & 120 hours	3	6.52%
Bachelor's Degree + 620 on the GMAT	1	2.17%
Bachelor's Degree + 120 days of finishing requirements	1	2.17%
120 Hours	4	8.70%
Last term of Bachelor's Degree if within 120 days of finishing requirements	1	2.17%
180 days prior to finishing requirements	2	4.35%
Must finish requirements within 6 months of application date	1	2.17%
Must finish requirements within 60 days of exam period	3	6.52%
Total Boards requiring 150 hours	46	100.00%

and graduate hours as equal in determining if educational requirements are met.

CONCLUSIONS

It appears that in general, the boards of accountancy have not adopted all the elements of the Model Rules concerning educational requirements for CPA Exam and licensure candidates. For example, many boards have little specificity as to the content of the required accounting and business coursework. Perhaps these boards are relying on requirements that credit hours and/or degrees have been earned at accredited institutions. The positive aspect of this approach is that it allows flexibility for the educational institutions that are preparing candidates to sit for the CPA Exam in that jurisdiction and probably reduces the number of revisions to the requirements. However, boards taking this approach should be aware that they are, in a sense, subordinating their judgment to that of educational institutions or accrediting bodies. If the accrediting bodies or institutions experience major changes, such as significant funding changes, new accrediting bodies and the increasing presence of for-profit universities, it is then possible that the coursework content could change without specific consideration by the board, perhaps in ways the board would not approve.

However, when compared to a similar study in which board of accountancy rules were compared to a proposed draft of UAA Education Rules (Griffin, 2007), the boards have moved closer to NASBA's Model Rules but still have a long ways to go before there is uniformity in the requirements among state, district, and territorial boards.

FURTHER STUDY

The authors assume the accounting curriculum for colleges and universities located within the same state or jurisdiction as the board of accountancy will comply with the educational requirements of that board, but the direction of causation is not clear; it may be that the board has in essence written its requirements to match what is offered at the leading colleges and universities in that state. Therefore, it would be interesting to examine how closely boards of accountancy

mirror the Model Rules in relation to the political power of colleges and universities in its state or jurisdiction.

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APPENDIX WEB SITES	
Name of Organization	Web Site
National Association of State Boards of Accountancy	http://www.nasba.org/nasbaweb/NASBAWeb.nsf/WPHP?OpenForm
Prometric	http://www.prometric.com/CPA/default.htm
The Uniform CPA Examination	http://www.aicpa.org/BecomeACPA/Pages/BecomeaCPA.aspx
Alabama State Board of Public Accountancy	http://www.asbpa.state.al.us/
Alaska State Board of Public Accountancy	http://www.dced.state.ak.us/occ/pcpa.cfm
Arizona State Board of Accountancy	http://www.azaccountancy.gov/
Arkansas State Board of Public Accountancy	http://www.state.ar.us/asbpa/
California State Board of Accountancy	http://www.dca.ca.gov/cba/
Colorado State Board of Accountancy	http://www.dora.state.co.us/Accountants/
Connecticut State Board of Accountancy	http://www.ct.gov/sboa/site/default.asp
Delaware State Board of Accountancy	http://dpr.delaware.gov/boards/accountancy/index.shtml
Florida Board of Accountancy	http://www.myfloridalicense.com/dbpr/cpa/
Georgia State Board of Accountancy	http://www.sos.state.ga.us/plb/accountancy/
Hawaii Board of Public Accountancy	http://hawaii.gov/dcca/pvl/boards/accountancy
Idaho State Board of Accountancy	http://www.isba.idaho.gov/
The Illinois Board of Examiners	http://www.illinois-cpa-exam.com/
Indiana Board of Accountancy	http://www.in.gov/pla/accountancy.htm
Iowa Accountancy Examining Board	http://www.state.ia.us/government/com/prof/account/home.html
Kansas Board of Accountancy	http://www.ksboa.org/
Kentucky State Board of Accountancy	http://cpa.ky.gov/
State Board of CPAS of Louisiana	http://cpaboard.state.la.us/
Maine Board of Accountancy	http://www.maine.gov/pfr/professionallicensing/professions/accountants/index.htm
Maryland State Board of Public Accountancy	http://www.dllr.state.md.us/license/cpa/
Massachusetts Board of Registration in Public Accountancy	http://www.mass.gov/?pageID=ocasubtopic&L=4&L0=Home&L1=Licensee&L2=Division+of+Professional+Licensure+Boards&L3=Board+of+Public+Accountancy&sid=Eoca

Michigan Board of Accountancy	http://www.michigan.gov/dleg/0,1607,7-154-35299_35414_35451---,00.html
Minnesota State Board of Accountancy	http://www.boa.state.mn.us/Licensing/
Mississippi State Board of Public Accountancy	http://www.msbpa.ms.gov/
Missouri State Board of Accountancy	http://pr.mo.gov/accountancy.asp
Montana State Board of Public Accountants	http://bsd.dli.mt.gov/license/bsd_boards/pac_board/board_page.asp
Nebraska State Board of Public Accountancy	http://www.nbpa.ne.gov/
Nevada State Board of Accountancy	http://www.nvaccountancy.com/
New Hampshire Board of Accountancy	http://www.nh.gov/accountancy/
New Jersey State Board of Accountancy	http://www.state.nj.us/lps/ca/accountancy/index.htm
New Mexico State Board of Public Accountancy	http://www.rld.state.nm.us/accountancy/index.html
New York State Board of Public Accountancy	http://www.op.nysed.gov/prof/cpa/
North Carolina State Board of CPA Examiners	http://www.nccpaboard.gov/Clients/NCBOA/Public/Static/index.html
North Dakota State Board of Accountancy	http://www.nd.gov/ndsba/
Accountancy Board of Ohio	http://acc.ohio.gov/
Oklahoma Accountancy Board	http://www.ok.gov/oab_web/
Oregon State Board of Accountancy	http://egov.oregon.gov/BOA/
Pennsylvania State Board of Accountancy	http://www.portal.state.pa.us/portal/server.pt/community/state_board_of_accounting/12502
Rhode Island Board of Accountancy	http://www.dbr.state.ri.us/divisions/accountancy/
South Carolina Board of Accountancy	http://www.llr.state.sc.us/POL/Accountancy/
South Dakota Board of Accountancy	http://accountancy.sd.gov/
Tennessee State Board of Accountancy	http://tn.gov/commerce/boards/tnsba/index.shtml
Texas State Board of Public Accountancy	http://www.tsbpa.state.tx.us/
Utah Board of Accountancy	http://www.dopl.utah.gov/licensing/accountancy.html
Vermont Board of Public Accountancy	http://www.vtprofessionals.org/opr1/accountants/
Virginia Board for Accountancy	http://www.boa.virginia.gov/
Washington State Board of Accountancy	http://www.cpaboard.wa.gov/
West Virginia Board of Accountancy	http://www.boa.wv.gov/Pages/default.aspx
Wisconsin Accounting Examining Board	http://drl.wi.gov/profession.asp?profid=60&locid=0
Wyoming Board of Certified Public Accountants	http://cpaboard.state.wy.us/
District of Columbia Board of Accountancy	http://dcregs.dc.gov/Gateway/ChapterHome.aspx?ChapterNumber=17-25
Guam Board of Accountancy	http://www.guamboa.org/
Puerto Rico Board of Accountancy	http://www.estado.gobierno.pr/
Virgin Islands Board of Accountancy	http://dlca.vi.gov/businesslicense/steps/cparequirements/