



Professional Licensure or Certification Disclosure

Sufficient to Meet Licensure or Certification Requirements:

Since most states in the United States require 150 semester hours or the equivalent number of quarter-hours for certification and licensure as a CPA, Samford meets this requirement by encouraging their students to stay for a fifth-year M.Acc. program. Students may also meet this requirement by taking an additional 22 hours at the undergraduate level during their Baccalaureate degree programs. Students who successfully complete both the BSBA in Accounting and the M.Acc. program, will have completed educational requirements sufficient for licensure as a CPA in all 50 states, whose basic requirements for licensure and a link to each state's Accountancy Board are listed in the table below.¹

State	Licensure or Certification Contact Information
Alabama	Baccalaureate degree, 150 hours for licensure, 24 hours of upper-level accounting, 24 hours of business (non-accounting) https://www.asbpa.alabama.gov/
Alaska	Baccalaureate degree, 150 hours for licensure, 24 hours accounting, 9 hours of economics, business law, statistics or mathematics https://www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing/BoardofPublicAccountancy.aspx
Arizona	Baccalaureate degree, 150 hours for licensure including 36 semester hours of non-duplicative accounting and 30 semester hours of closely related courses (business, statistics, computer science, mathematics, business law, communication, ethics) https://www.azaccountancy.gov/
Arkansas	Baccalaureate degree, 150 hours for licensure, 30 hours of upper-level accounting, 30 hours of business (non-accounting) https://www.asbpa.arkansas.gov/
California	Baccalaureate degree, 150 hours for licensure including 24 semester hours in accounting and 24 hours of business-related courses and 10 semester hours of ethics https://www.dca.ca.gov/cba/
Colorado	Baccalaureate degree, 150 semester hours for licensure including 27 hours of non-duplicative coursework in accounting with grades of C or better beyond Introductory courses, including 6 hours of auditing, 3 hours of business or accounting ethics, and 27 hours of non-duplicative coursework in business administration. https://dpo.colorado.gov/Accountancy
Connecticut	Baccalaureate degree, 150 hours for licensure, 36 hours of accounting, 30 hours of business or economics, 60 hours of general education https://portal.ct.gov/DCP/Occupational-and-Professional-Division/Occupational--Profess/Certified-Public-Accountants
Delaware	Baccalaureate degree, 150 hours for licensure including 24 semester hours in accounting. Candidates must have completed courses in financial accounting & reporting, auditing, and taxation. https://dpr.delaware.gov/boards/accountancy/

¹ Much of the information above, but not all, was taken from Wiley CPAexcel, and is publicly available at the following site: <https://www.efficientlearning.com/cpa/resources/state-requirements/>. The additional information was aggregated from the Boards of Accountancy for various states, which are the authoritative source for each state's licensure requirements.

Florida	Baccalaureate degree, 150 hours for licensure, 30 hours of upper-level accounting, 36 hours of upper-level general business courses http://www.myfloridalicense.com/DBPR/certified-public-accounting/
Georgia	Baccalaureate degree, 150 hours for licensure, 30 hours of accounting above elementary level, 36 hours of general business courses taken at a four-year accredited university https://gsba.georgia.gov/
Hawaii	Baccalaureate degree, 150 hours for licensure, including 24 hours accounting (18 upper-division) and 24 hours of business courses http://cca.hawaii.gov/pvl/boards/accountancy/statute_rules/
Idaho	Baccalaureate degree, 150 hours for licensure, 30 hours of accounting, 24 hours of business courses. Accounting courses must include financial, audit, management accounting and tax. https://isba.idaho.gov/
Indiana	Baccalaureate degree, 150 hours for licensure, 24 hours of accounting at the undergraduate level or 15 hours of accounting at the graduate level, plus 24 hours of business and economics courses https://www.in.gov/pla/accountancy.htm
Illinois	Baccalaureate degree, 150 hours for licensure, with an undergraduate accounting concentration of at least 30 semester hours including managerial accounting, taxation, financial accounting and auditing or a graduate degree from an accredited accounting graduate program and 24 hours in business. https://www.ilboe.org/
Indiana	Baccalaureate degree, 150 hours for licensure, 24 hours of undergraduate-level accounting or 15 hours of graduate-level accounting, 24 hours of business and economics courses. Business courses may include up to six hours of computer science courses. https://www.in.gov/pla/accountancy.htm
Iowa	Baccalaureate degree or higher, 150 hours for licensure, a concentration in accounting or its substantial equivalent, 24 hours of accounting and 24 hours of business courses https://plb.iowa.gov/board/accountants
Kansas	Baccalaureate degree, 150 hours for licensure, concentration in accounting including 30 semester hours of accounting, at least 42 semester hours business and general education courses including two courses in the legal aspects of business or business law http://www.ksboa.org/
Kentucky	Baccalaureate degree, 150 hours for licensure, 33 semester hours of accounting (18 upper level and 3 in audit, and 27 semester hours in business https://cpa.ky.gov/Pages/default.aspx
Louisiana	Baccalaureate degree, 150 hours for licensure, 24 semester hours of accounting or 21 hours of accounting at the graduate level, 24 hours of general business courses http://cpaboard.state.la.us/
Maine	Baccalaureate degree, 150 hours for licensure including at least 15 hours in one or more topics areas. These include financial accounting and reporting for business, financial reporting for gov't and non-profit entities, auditing and attestation, managerial or cost accounting, taxation, fraud examination, internal controls and risk assessment and other relevant areas. At least 3 hours must be in auditing. https://www.maine.gov/pfr/professionallicensing/professions/accountants/index.html
Maryland	Baccalaureate degree, 150 hours for licensure, 27 hours of accounting including 3 hours of audit, 9 hours of financial, 3 hours of managerial, 3 hours of federal income tax, and 3 hours of ethics. Candidate must also have 21 hours of business-related courses http://www.dllr.state.md.us/license/cpa/
Massachusetts	Baccalaureate degree, 150 hours for licensure, including 24 hours in accounting and 24 hours in business, 150 hours must include 10 hours of ethics https://www.mass.gov/orgs/board-of-public-accountancy
Michigan	Baccalaureate degree, 150 hours for licensure, and an accounting concentration, which includes 24 hours of accounting and 24 hours of general business courses https://www.michigan.gov/lara/0,4601,7-154-89334_72600_72602_72731_72855---,00.html
Minnesota	Baccalaureate degree, 150 hours for licensure, with either graduate degree in accounting within a business school accredited by the AACSB, a graduate degree from an AACSB school and 24 undergraduate semester hours in accounting plus 15 graduate hours in accounting, or an undergraduate degree with 24 hours of accounting and 24 hours of business https://boa.state.mn.us/
Mississippi	Baccalaureate degree, 150 hours for licensure, with 24 hours of accounting and 48 hours of upper division or graduate-level accounting and business courses combined including at least three hours in Financial, Managerial, GNP, Tax and Audit. https://www.msbpa.ms.gov/Pages/Home.aspx

Missouri	Baccalaureate degree, 150 hours for licensure, including 30 hours of business-related subjects, at least 30 hours of accounting with at least 1 course in auditing and at least 18 upper-level accounting courses https://pr.mo.gov/accountancy.asp
Montana	Baccalaureate degree, 150 hours for licensure, 24 hours of accounting above introductory level including at least one course in financial, audit, tax and management accounting, and at least 24 hours of general business courses http://boards.bsd.dli.mt.gov/pac
Nebraska	Baccalaureate degree, 150 hours for licensure, 30 hours of accounting beyond the principles level, and 30 hours of general business courses. There are a few more detailed requirements with respect to the nature of the courses required, but Samford B.S.B.A. + M.Acc. graduates fully meet these requirements https://nbpa.nebraska.gov/
Nevada	Baccalaureate degree, 150 hours for licensure, including 24 hours of accounting above principles, 3 hours of business law, and 24 hours of business courses other than accounting http://www.nvaccountancy.com/exam_education.fx
New Hampshire	Baccalaureate degree, 150 hours for licensure, including 30 hours of accounting and 24 hours of business courses other than accounting https://www.oplc.nh.gov/accountancy/
New Jersey	Baccalaureate degree, 150 hours for licensure, 24 hours of accounting, 24 hours of general business courses. NJ also requires candidates' degrees meet at least one of four conditions involving the accreditation of the program, business school or the university. AACSB accreditation of the BSOB fulfills this requirement. https://www.niconsumeraffairs.gov/acc/Pages/default.aspx
New Mexico	Baccalaureate degree, 150 hours for licensure, 30 semester hours of accounting, of which no more than 3 hours are in business law http://www.rld.state.nm.us/boards/Accountancy.aspx
New York	Baccalaureate degree or higher from an accredited program registered by the NYS Office of Professions or such a program deemed to be substantially equivalent to a registered program as determined by the Department. NYS also requires 150 hours for licensure, including 33 semester hours of accounting with at least one course each in financial accounting, cost or managerial accounting, audit and taxation, and 36 hours of general business electives http://www.op.nysed.gov/prof/cpa/
North Carolina	Baccalaureate degree, 150 hours for licensure, including a concentration in accounting, defined as 30 hours of undergraduate accounting or 20 semester hours of graduate accounting, and 24 semester hours of business-related courses https://nccpaboard.gov/
North Dakota	Baccalaureate degree, 150 hours for licensure, 24 hours of accounting above principles-level courses, 24 hours of other business courses. Up to 3 hours of accounting may count as "other business" courses. https://www.ndsba.nd.gov/
Ohio	Baccalaureate degree, 150 hours for licensure, 30 hours of accounting, 24 hours of general business courses https://acc.ohio.gov/
Oklahoma	Baccalaureate degree, 150 hours for licensure; candidates must have completed at least 76 hours of the 150 at the upper-division level, 30 semester hours of accounting above the introductory level with at least 1 course in auditing, and 9 semester hours in business courses. https://www.ok.gov/oab_web/
Oregon	Baccalaureate degree, 150 hours for licensure, 24 hours of upper-division accounting courses, 24 hours of business-related courses https://www.oregon.gov/BOA/Pages/index.aspx
Pennsylvania	Baccalaureate degree or higher from accredited college or university, 150 hours for licensure, including at least 24 semester hours of accounting and auditing, business law, finance or tax subjects and an additional 12 semester hours in accounting, auditing or tax subjects not necessarily taken as part of the undergraduate or graduate work. https://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Pages/default.aspx
Rhode Island	Baccalaureate degree, 150 hours for licensure completed by an earned graduate degree with an accounting concentration, an earned graduate degree with 15 hours of accounting and 24 hours of undergraduate accounting, or a baccalaureate degree or higher with 24 hours of accounting at the undergraduate level or graduate level, and not less than 24 semester hours in business courses at the undergraduate or graduate level. https://dbr.ri.gov/divisions/accountancy/

South Carolina	Baccalaureate degree, 150 hours for licensure, 36 semester hours in accounting (24 hours taken at the junior level or above) and 36 hours in business courses https://llr.sc.gov/acct/
South Dakota	Baccalaureate degree, 150 hours for licensure, 24 hours of accounting at the undergraduate or graduate level and at least one course in Intermediate or Advanced accounting, auditing, taxation, and cost accounting as well as 24 hours of business courses other than accounting. https://dlr.sd.gov/accountancy/default.aspx
Tennessee	Baccalaureate degree, 150 hours for licensure, 30 semester hours of accounting including 24 hours of upper-level accounting courses and 24 hours of general business courses https://www.tn.gov/commerce/regboards/accountancy.html
Texas	Baccalaureate degree, 150 hours for licensure, no fewer than 30 semester hours of accounting of which at least 15 hours resulted from physical attendance at classes meeting on the campus of the transcript-issuing institution, and must include at least 2 hours in accounting or tax research with no fewer than 24 semester hours of related upper-level business courses, 2 hours of accounting or business communications and 3 hours in ethics that provides a foundation for ethical reasoning and includes the core values of integrity, objectivity, and independence. http://www.tsbpa.state.tx.us/
Utah	Baccalaureate degree, 150 hours for licensure, and either a graduate degree in accounting or taxation from an accredited institution or several other options that all require a graduate degree with specified accounting hours or an equivalent number of graduate hours in accounting. https://dopl.utah.gov/cpa/index.html
Vermont	Baccalaureate degree, 150 hours for licensure, 42 hours of accounting and auditing that includes 6 hours of financial accounting, 3 hours of auditing, 3 hours of tax, and 3 hours of business law. https://sos.vermont.gov/accountancy/
Virginia	Baccalaureate degree, 150 hours for licensure, including 24 semester hours of upper-level accounting courses including audit, financial, managerial, and tax. VA also requires 24 hours in business courses of which no more than six hours may be accounting courses https://boa.virginia.gov/
Washington	Baccalaureate degree, 150 hours for licensure, including 24 semester hours of accounting courses of which at least 15 hours must be upper-level and 24 hours in business courses at the undergraduate or graduate level. https://acb.wa.gov/
Washington, D.C.	Baccalaureate degree, 150 hours for licensure with a concentration in accounting, defined as 24 semester hours of accounting courses and a minimum of 3 hours in commercial law https://www.dcopla.com/accountancy/
West Virginia	Baccalaureate degree, 150 hours for licensure, including 30 semester hours of accounting courses to include 6 hours of financial, 3 credit hours of Cost, Managerial or GNP, and 9 accounting elective hours. 27 credit hours in business courses including 3 hours each in economics, finance, marketing, statistics and management with 12 business elective hours, and 12 credit hours in business-related electives, which may include ethics, quantitative methods, organizational behavior, or business communication. https://www.boa.wv.gov/
Wisconsin	Baccalaureate degree, 150 hours for licensure, including 24 undergraduate semester hours of accounting courses or 15 semester hours of graduate accounting courses that cover financial, Cost or Managerial, Tax, Audit, and AIS; and 24 undergraduate or 15 graduate semester hours in business courses covering Economics, Finance, Statistics or Data Analytics, Business Law, and Information Technology. https://dsps.wi.gov/pages/BoardsCouncils/Accounting/Default.aspx
Wyoming	Baccalaureate degree, 150 hours for licensure, 24 semester hours of upper-level accounting, and 24 semester hours of general business courses https://sites.google.com/a/wyo.gov/wyoming-cpa/