

## Education Requirements for a CPA Certificate

An applicant must have 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.

The department shall consider a person as having met the concentration in accounting requirements if the person provides proof of having completed 150 semester hours of academic credit at an accredited college or university, including either of the following:

- A master's degree in accounting or business administration that includes not fewer than 12 semester hours of graduate level accounting courses. The 12 semester hours of accounting courses shall not include tax or information systems courses.
- An academic program consisting of both of the following:
  - I. Thirty semester hours of accounting subjects, including not more than 6 semester hours of taxation. Additional semester hours in accounting subjects may be applied toward the general business subject requirements.
  - II. Thirty-nine additional semester hours with a minimum of 3 semester hours, but not more than 12 semester hours, in not fewer than 5 of the following areas:
    - A. Business law.
    - B. Economics.
    - C. Ethics.
    - D. Finance.
    - E. Management.
    - F. Marketing.
    - G. Taxation.
    - H. Statistics.
    - I. Business policy.

Credit may be used for a course once. Duplicate courses are not accepted.