MICHIGAN CERTIFIED PUBLIC ACCOUNTANT (CPA) LICENSING
GUIDE FOR SKILLED IMMIGRANTS

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1. HOW THE PROFESSION IS ORGANIZED IN MICHIGAN

OVERVIEW

This guide looks at what you as a foreign-educated accountant must do to become eligible for licensing in Michigan. At the same time, it includes some background on the larger accounting profession to give you an idea of the variety of opportunities available as you work to build your career.

REGULATION OF THE CERTIFIED PUBLIC ACCOUNTANT PROFESSION

The practice of public accounting in Michigan is regulated by the Department of Licensing and Regulatory Affairs (LARA). You must be licensed to practice as a certified public accountant (CPA) in Michigan.

The guide assumes that you are an international accountant who is beginning to build your career in the U.S. and that your Michigan license will be your first U.S. certified public accountant’s license. The guide will include steps that come before the final state licensing process which includes education and exams.

You will become a Certified Public Accountant by examination. The Uniform CPA Examination and the Uniform Certified Public Accountant Qualification Examination (IQEX) is administered through testing centers by the National Association of State Boards of Accountancy (NASBA) at www.nasba.org.
2. ELIGIBILITY FOR CPA CERTIFICATE AND LICENSE OR REGISTRATION

OVERVIEW

Internationally educated accountants need to meet several requirements to receive a CPA certificate and license or registration in Michigan.

I. Be of good moral character.

II. Comply with the education requirements which requires an individual to 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.

III. Pass the Uniform CPA (or IQEX) examination.

IV. Comply with the experience requirements which requires an individual to have 1 year of qualifying experience, all of which is verified by a certified public accountant of this state, any other state, or any jurisdiction of the United States.

V. Submit your licensure application, required supporting documents, and pay the application fee. An applicant may submit an online application at www.michigan.gov/elicense or may submit the CPA Certificate and License/Registration Application from LARA that can be downloaded from www.michigan.gov/occupationallicense.

Your application sent to the Bureau of Professional Licensing should include:

- Complete Application
- Appropriate Fee
- A course by course evaluation of your foreign credentials by a member of the National Association of Credential Evaluation Services (NACES) or NASBA. You may select a NACES member at www.naces.org or contact NASBA at www.nasba.org.
- If you have also studied in the United States, copies of your official transcripts.
The Application for CPA Certificate and License/Registration and fee are valid for 1 year. If you have not met all requirements within 1 year, you will need to submit a new application and pay the appropriate fee again.

3. TESTS

To obtain a CPA certificate and license or registration in Michigan, you must take and pass the Uniform CPA (or IQEX) examination. You must apply to NASBA’s CPA Examination Services (CPAES) to sit for the Uniform CPA Exam at www.nasba.org.

Candidates are tested using three different item types: multiple-choice, task-based simulations and written communication tasks.

CONTENT AREAS OF THE UNIFORM CPA EXAMINATION

The exam is divided into four sections. The Uniform CPA Examination Candidate Bulletin describes them as covering the following topics:

1. Auditing and Attestation - 4 hours: "knowledge and skills that a newly licensed CPA must demonstrate when performing: Audits of issuer and non-issuer entities (including governmental entities, not-for-profit entities, employee benefit plans and entities receiving federal grants); Attestation engagements for issuer and non-issuer entities (including examinations, reviews and agreed-upon procedures engagements); Preparation, compilation and review engagements for non-issuer entities and reviews of interim financial information for issuer entities."

2. Business Environment and Concepts - 4 hours: "knowledge and skills that a newly licensed CPA must demonstrate when performing: Audit, attest, accounting and review services; Financial reporting; Tax preparation; Other professional responsibilities in their role as certified public accountants"

3. Financial Accounting and Reporting - 4 hours: "knowledge and skills that a newly licensed CPA must demonstrate in the financial accounting and reporting frameworks used by business entities (public and nonpublic), not-for-profit entities and state and local government entities."

4. Regulation - 4 hours: "knowledge and skills that a newly licensed CPA must demonstrate with respect to: Federal taxation; Ethics and professional responsibilities related to tax practice; Business law "

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SCHEDULING AND TESTING SITE PROCEDURES OF THE UNIFORM CPA EXAM

The Uniform CPA Examination is available during specific periods called testing windows. The first two months of each calendar quarter is an open testing window. Therefore, there are four testing windows each year. March, June, September and December are closed for testing.

The examination is a computer-based test administered at Prometric test centers in 54 U.S. jurisdictions, which include the 50 states, the District of Columbia, Puerto Rico, Guam and the U.S. Virgin Islands. You may visit www.prometric.com for more information regarding Prometric’s testing locations.

On the day of the exam, you must bring your Notice to Schedule (NTS) and two forms of identification. One ID must contain a recent photograph. Each form of identification must bear your signature and must not be expired. You must arrive at the test center at least 30 minutes before your scheduled appointment time.

FAILING THE UNIFORM CPA EXAM

If you fail any section of the examination, you may retake that section in a future testing window. You may not repeat any section within the same testing window.

PRACTICING FOR THE UNIFORM CPA EXAM

There are many different resources that can help you prepare for the content and the computer based testing technology. There are a variety of test preparation resources available for low cost.

The American Institute of CPAs (AICPA) offers a CPA examination tutorial and sample tests on their website at www.aicpa.org.
4. OTHER CAREERS AND CREDENTIALS

LOWER-LEVEL OPPORTUNITIES

You may want to consider if taking a lower-level job in accounting in the short-term can help you meet longer-term goals of licensing as a certified public accountant.

Preparing for the Uniform CPA exam can take time. Working in accounting in a different way and with fewer responsibilities may offer you some advantages, such as:

- employers paying for tuition and fees associated with the Uniform CPA exam and licensing
- more energy to focus on studying
- a chance to adapt to the U.S. accounting workplace culture in a lower-pressure environment

You should be honest with your employer about your long-term plans. You may find some employers have benefits such as tuition reimbursement or schedule flexibility that will support your goals.

5. BEYOND LICENSING

MAINTAINING LICENSURE

CPAs must renew their license or registration every 2 years. Licenses and registrations expire on December 31st of odd-numbered years. LARA sends a notice reminding you to renew your license so be certain to keep your contact information up-to-date with their office. You are responsible for renewing your license even if you do not receive a notice from the Department. You must renew online. If your license expires, you will be required to apply for relicensure to reactivate your license.

As a condition of license renewal, an individual licensed as a CPA in Michigan shall complete at least 40 hours of continuing professional education annually, including a minimum of 8 accounting/auditing and 2 qualifying ethics hours. Professional associations are often certified CPE providers and are a good starting point for researching CPE options.
LICENSING MOBILITY (RECIPROCITY)

There is not a direct reciprocal agreement between Michigan and other states for licensing at this time. This means that if you earn your CPA license in Michigan and wish to perform public accounting services to people or organizations in other states, you will need to research the process for that state and learn how to practice temporarily or permanently there. There is a trend towards making CPA practice easier across states.

6. IMPORTANT LINKS

LICENSING AND REGULATION:

- The main page for the licensing of any occupational profession is [www.michigan.gov/occupationallicense](http://www.michigan.gov/occupationallicense).
- The page that focuses specifically on Certified Public Accountants is: [www.michigan.gov/accountancy](http://www.michigan.gov/accountancy). It includes information regarding the boards, applications and licensing information.
- Contact information: Department of Licensing and Regulatory Affairs
  Bureau of Professional Licensing
  PO Box 30670, Lansing MI 48909
  Telephone Number: 517-241-9288
  Fax: 517-373-7179
  Email: bplhelp@michigan.gov

- The laws that regulate licensing for all occupational professions including Certified Public Accountants can be located at [http://www.legislature.mi.gov/](http://www.legislature.mi.gov/)
TESTING:

- [AICPA](#) has a tutorial and practice exam available for download
- [CPA Candidate Bulletin for Uniform CPA Exam](#)
- [IQEX Candidate Bulletin](#)
- [Prometric](#) information for CPA testing including Prometric test centers