

Education Requirements for a CPA Certificate

MCL 339.725

- (1) 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.

Rule 116

- (1) The department shall consider a person as having met the concentration in accounting requirements of section 725(1)(e) of 1980 PA 299, MCL 339.725, 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) A master's degree in accounting or a master's degree in 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.
 - (b) 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 of subdivision (b) (ii) of this subrule.
 - (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.
- (2) A person may earn credit only once for an accounting or general business topic. If the department determines that 2 courses are duplicative, then only the semester hours of 1 course shall be counted toward the semester hour requirement.
- (3) Academic credit earned during an internship shall apply toward the total 150 semester hour requirement; however, shall not apply to the required 30 semester hours of accounting subjects or the required 39 semester hours in subrule (1)(b)(ii) of this rule.