

Accounting

Lycoming College's **150 Credit Accounting Track** was designed to meet the Certified Public Accountant (CPA) education licensure requirements in the Commonwealth of Pennsylvania. While the exam is the same no matter where it's taken, each state has different education and experience requirements that must be met in order to become a licensed CPA. If you reside in a different state, you should carefully review your home state's CPA licensure requirements prior to enrolling in this program. **While we most likely meet the requirements for many of the other 50 states, there is no way to know for sure without having students apply in those states. The information below errs on the conservative side. We will work with you to find out your specific state requirements.** A link to state requirements is provided below. Please note: the requirements to sit for the CPA exam and the requirements to obtain the CPA license may not be the same. Many states allow candidate to sit for the exam with less education but require additional accounting credits to be licensed. The education requirements listed below are the *licensure* requirements for each state.

STATE	Curriculum meets educational requirements for state licensure	State	*NOTES
AL	NO	Alabama	33 semester hours in accounting - upper division (300 or higher) undergraduate and or/graduate level; 27 semester hours of business related courses.
AK	NO	Alaska	24 semester credit hours of accounting courses. Also required: 9 total semester credit hours of business law, economics, and college math/computer science.
AZ	NO	Arizona	36 nonduplicative semester hours (30 hours must be in upper-level). Also required for licensure: at least 30 hours in related business courses
AR	NO	Arkansas	30 upper-level accounting hours and 30 hours of business other than accounting. Classes must cover Financial Accounting (Intermediate Acct.), Management Accounting (Cost Acct.), Governmental or Not-for-Profit Accounting (Institutional Acct.), Federal Taxation (Adv. Income Tax or Fundamentals of Taxation), Auditing and Attestation, and Accounting Information Systems. Accounting and business classes must be completed with a grade of C or above.
CA	NO	California	24 semester units. Also required for licensure: 24 semester units of business-related subjects, 20 semester units of accounting study, and 10 semester units of ethics study.
CO	NO	Colorado	27 semester hours of non-duplicative accounting coursework at the undergraduate or graduate level. 21 semester hours must be in accounting courses (excluding introductory accounting courses) covering specific subject areas. A total of 6 semester hours must be in auditing, which must include a 3 semester hour, or more, course concentrating on U.S. Generally Accepted Auditing Standards (GAAS). 21 semester hours of non-duplicative business coursework at the undergraduate or graduate level (no more than 6 hours from a single subject area). C or better is required.
CT	NO	Connecticut	36 semester hours. *Also required for licensure: 30 semester hours in economics & business administration, 60 semester hours in general education and 24 semester hours in any credit subject.
DE	NO	Delaware	24 semester hours of courses in accounting principles, auditing and taxation.
DISTRICT OF COL	NO	District of Columbia	24 semester hours that include advanced accounting, auditing, cost accounting, and federal income taxes and 3 hours in business/commercial law. 30 additional credits in any business courses.
FL	NO	Florida	30 semester hours in upper-division accounting with coverage in auditing and cost/managerial accounting, 3 semester hours of financial accounting and 3 semester hours of taxation base upon USA accounting standards and 36 semester hours of upper-division general business to include 3 semester hours of business law based upon USA laws
GA	NO	Georgia	30 semester hours above the introductory level. Also required for licensure: 24 semester hours in business related subjects.
HI	NO	Hawaii	24 semester hours in upper division or graduate level accounting which would include courses in financial accounting, auditing, taxation and managerial accounting. 24 semester hours of business related courses.
ID	NO	Idaho	24 semester hours or equivalent quarter hours in accounting or 15 semester hours or equivalent quarter hours in accounting at graduate level (including coverage of, but not necessarily separate courses in the subjects of financial and managerial accounting, tax and audit)
IL	NO	Illinois	If you earn at least a baccalaureate degree in any concentration or graduate degree with a concentration other than accounting or business from a regionally accredited institution or approved equivalent institution, you must have completed 30 SCH in accounting including Managerial Accounting, Taxation, Financial Accounting, Audit. You must also have completed 24 SCH in business including 2 SCH of Business Communication and 3 SCH of Business Ethics.
IN	NO	Indiana	24 semester hours or equivalent quarter hours in undergraduate accounting or 15 semester hours or equivalent quarter hours in graduate level accounting or a equivalent combination of both
IA	NO	Iowa	24 semester hours or equivalent quarter hours in accounting above elementary level accounting or principles of accounting
KS	NO	Kansas	30 semester hours or equivalent quarter hours in accounting theory and practice
KY	NO	Kentucky	27 semester hours or equivalent quarter hours in accounting
LA	NO	Louisiana	24 semester hours or equivalent quarter hours in accounting
ME	NO	Maine	15 semester hours or equivalent quarter hours in accounting, auditing & ethics (3 hours must be in accounting and 3 hours must be in auditing)
MD	YES**	Maryland	30 undergraduate semester hours in accounting and ethics subject matter, including: one 3 semester credit hour course each in auditing, cost accounting or managerial accounting, U.S. federal income tax and ethics; a minimum of 9 semester hour credits in financial accounting; and a minimum of 9 semester hour credits in elective accounting courses. Additionally, must have least 21 undergraduate semester hours completed in at least in five of the following nine subject areas: statistics, economics, corporation or business finance, management, marketing, U.S. business law, business communication, quantitative methods, and computer science/information systems.
MA	NO	Massachusetts	30 undergraduate semester hours or 18 graduate hours covering financial accounting, auditing, taxation, and management accounting. Also required: 24 undergraduate semester hours or 18 graduate semester hours of business courses (other than accounting courses), or an equivalent combination thereof.

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MI	NO	Michigan	30 semester hours or equivalent quarter hours in accounting and 39 semester hours in general business subjects. B.A. (120 hours) must be completed within 60 days following the actual date the candidate takes the first exam section.
MN	NO	Minnesota	Graduate degree from a business school with 24 semester hours or equivalent quarter hours in undergraduate or 15 hours in graduate level accounting or B.A. or higher degree with 24 semester hours or equivalent quarter hours in accounting at the upper or graduate level
MS	NO	Mississippi	24 semester hours or equivalent quarter hours in upper level or graduate level accounting (3 hours each must be in financial accounting, auditing, taxation, management/cost accounting and government/not-for-profit accounting)
MO	NO	Missouri	33 semester hours or equivalent quarter hours in accounting (1 course must be auditing and 18 hours must be in upper level accounting; 27 semester hours in general business courses (i.e., marketing, management, economics, finance, etc.)
MT	NO	Montana	24 semester hours above the introductory level to include one course each in financial accounting, auditing, taxation, and management accounting. Also required to sit for the exam: 24 semester hours in non-accounting general business courses.
NE	NO	Nebraska	30 semester hours or equivalent quarter hours in accounting beyond principles of accounting
NV	NO	Nevada	30 semester hours or equivalent quarter hours above the introductory level
NH	NO	New Hampshire	30 semester hours of accounting courses. The accounting credits shall include coverage in financial accounting auditing, taxation, and management accounting.
NJ	YES	New Jersey	24 semester hours in accounting courses, and at least 24 semester hours in general business courses
NM	NO	New Mexico	30 semester hours or equivalent quarter hours in accounting, auditing and auditing related courses. 3 hours can be in business law.
NY	NO	New York	33 semester hours in accounting with at least one course in each of the first four listed content areas: 1) financial accounting and reporting; 2) cost or managerial accounting; 3) taxation; 4) auditing and attestation services; 5) fraud examination; 6) internal controls and risk assessment; and 7) accounting information systems. Also, 36 semester hours in general business electives in any combination of the following areas: business statistics; business law; computer science; economics; finance; management; marketing; operations management; organizational behavior; business strategy; quantitative methods; and information technology and systems. The curriculum must also include, either as stand-alone courses or integrated into other courses, the study of business or accounting communications, ethics and professional responsibility, and accounting research.
NC	NO	North Carolina	30 semester hours or equivalent quarter hours of undergraduate accounting (which includes no more than 6 hours of accounting principles and no more than 3 semester hours of business law) or 20 semester hours or equivalent quarter hours of graduate accounting courses open only to graduate students or a combination of undergraduate and graduate courses
ND	NO	North Dakota	24 semester hours or equivalent quarter hours in accounting courses (principles of accounting or equivalent courses do not count toward the required accounting)
OH	NO	Ohio	30 semester hours or equivalent quarter hours in accounting
OK	NO	Oklahoma	30 semester hours or equivalent quarter hours in accounting courses above principles of accounting or introductory accounting (1 course is to be in auditing or assurance)
OR	NO	Oregon	24 semester hours or equivalent quarter hours in accounting
PA	YES	Pennsylvania	24 semester credits of accounting and auditing, business law, finance or tax subjects AND an additional 12 semester credits in accounting and auditing or tax subjects.
RI	NO	Rhode Island	24 semester or equivalent quarter hours in undergraduate accounting or 15 semester hours or equivalent quarter hours in graduate accounting or a combination thereof. B.A. Degree or higher degree 24 semester or equivalent quarter hours in undergraduate or graduate level accounting.
SC	NO	South Carolina	36 semester hours in accounting courses that are applicable to a B.A., M.A. or Ph.D. and which cover financial accounting, managerial accounting, taxation and auditing of which at least 24 semester hours must be taught at the junior level or above. Additionally, 36 semester hours of business courses which may include macro and micro economics, finance, business law, management, computer science, marketing, and accounting hours not counted as part of the 36 hours in accounting.
SD	NO	South Dakota	24 semester hours in accounting at the undergraduate or graduate level including elementary principles of accounting and at least one course in each of the following: intermediate or advanced accounting, auditing, taxation and cost accounting. Additionally, must have 24 hours in business courses other than accounting.
TN	NO	Tennessee	30 semester or equivalent quarter hours of accounting education including the elementary level. Not more than 3 semester hours may be internship programs which may be applied to the 30 hours in accounting. Candidates must have at least 24 semester hours of accounting courses at the upper division level, junior level courses or higher.

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TX	NO	Texas	30 semester hours of upper level accounting courses from a board-recognized college or university (two semester hours of accounting or tax research and analysis are required). Complete 24 semester hours of upper level related business courses (two semester of accounting or business communications are required). Complete a 3-semester hour Board-approved ethics course).
UT	NO	Utah	30 semester hours or equivalent quarter hours which includes 16 hours in upper division accounting courses and 8 hours in graduate level accounting courses which must cover financial accounting, auditing, taxation and management accounting.
VT	NO	Vermont	42 semester hours or equivalent quarter hours of accounting, auditing and related subjects
VA	YES	Virginia	24 semester hours including auditing, financial accounting, management accounting and taxation. Also required for licensure: 24 semester hours in business courses, with no more than 6 semester hours of accounting courses (not included in the 24 hours of accounting courses). Principles or introductory courses do not qualify in the 48 required hours.
WA	NO	Washington	24 semester hours in accounting subjects of which 15 are at the upper division or graduate level. Also required for licensure: 24 semester hours in business administration subjects at the undergraduate or graduate level.
WV	NO	West Virginia	30 semester hours of accounting (excluding Principles of Accounting), including a minimum of 6 credit hours in financial or intermediate accounting; 6 credit hours in auditing or accounting information systems (at least 3 must be in auditing); 6 credit hours in taxation; 3 credit hours in cost accounting, managerial accounting, governmental accounting or not-for-profit accounting; and 9 credit hours in accounting electives. Accounting internships or independent studies not exceeding 3 credit hours may satisfy this accounting elective requirement. *Also required for licensure: 3 hours in Business Law and 27 hours in Business.
WI	NO	Wisconsin	14 semester hours in accounting or equivalent quarter hours in accounting at undergraduate or graduate level which includes financial accounting, auditing, taxation and management accounting.
WY	NO	Wyoming	24 semester hours or equivalent quarter hours accounting courses which includes financial accounting, auditing, taxation and management accounting. Or 150 hours (including B.A. Degree): 24 semester hours or equivalent quarter hours in upper division or graduate accounting courses which includes business law, economics, management, marketing, finance, business communications, statistics, quantitative methods, technical writing, information systems or technology, ethics or other areas as may be determined by the Board.

SOURCE: AICPA <https://www.thiswaytocpa.com/licensure/state-requirements/>

**This disclosure does not guarantee approval or denial of licensure. Furthermore, this disclosure does not account for changes in State requirements that may have occurred after November 2022, which is the date the disclosure was last updated. Current and prospective students are encouraged to contact their State's licensure authority to review all licensure and certification requirements pertaining to their State.*

**** Students are required to take an ethics course off-campus prior to graduation to meet the Maryland BOA requirement.**