

CPA LICENSURE AND CERTIFICATION DISCLOSURE STATEMENT

Notice to students pursuing Bachelors of Science in Accounting with Public Accounting concentration that may lead to the CPA license or certification required for employment.

CPA licensure requirements vary from state to state. The differences in the states' requirements may affect students' ability to apply for the CPA licenses and/or certifications in different states upon completion of the program. As per the U.S. Department of Education regulation **34 CFR 668.43 (a) (5) (v)**, institutions are required to disclose whether their program fulfills the educational requirements for licensure or certification for each state. The Department of Accounting and Business Law has made the following determination regarding the accounting curriculum.

Program Title	Required Examination	States and jurisdictions for which the institution has determined that its bachelor's curriculum (24 hours of upper-level accounting between required courses and appropriate electives) meets or can meet the state educational requirements for sitting for the examination and/or licensure (with the exception of the 150-hour total education requirement)	States and jurisdictions for which the institution has determined that its bachelor's curriculum does not meet the state educational requirements for sitting for the examination and/or licensure (with the exception of the 150-hour total education requirement)	States and jurisdictions for which the institution has not made a determination that its curriculum meets the state educational requirements for sitting for the examination and/or licensure
Bachelor of Science in Public Accounting	Uniform Certified Public Accountant (CPA) Exam	Sit for exam and apply for licensure*: AK, DE, DC, GU, HI, ID, IN, IA, LA, MI, MN, MS, MT, NJ, NC, ND, RI, VI, UT, VA, WY TN (if 18 credit hours excluding any internships)	AR, CA, CO, IL, KS, KY, ME, MD, MO, NE, NH, NM, NY, CNMI, OH, OK, OR, PA, PR, SC, SD, TX, VT, WA, WV, WI	None
Number of Hours Required for Graduation from Program	Licensure / Certification Associated with Program	*24 hours of accounting education at the bachelor's degree level meets exam sitting requirement and the required accounting hours for applying for licensure although a total of 150 hours is eventually necessary	General explanation: State or jurisdiction requires more than 24 hours of accounting courses and/or course options such as accounting ethics not offered by LSUS OR requires the completion of 150 hours to sit for the exam as well as apply for licensure	
120 Hours	CPA License (state or jurisdiction based requirements) LA example: http://cpaboard.state.la.us/becoming-a-cpa/	Sit for exam, but not apply for licensure**: AL, AZ, CT, FL, GA, MA, NV **General explanation: 24 hours of accounting education at the bachelor's degree level meets exam sitting requirement, but applying for licensure requires more than 24 hours and/or different course options such as accounting ethics in addition to 150 hours overall.		