

The Master of Science in Accounting (MSA) program at the University of Mary Hardin-Baylor is designed to prepare students for advanced professional roles in accounting and for pathways that may lead to licensure as a Certified Public Accountant (CPA). CPA licensure requirements are established by individual state boards of accountancy and vary by state. In accordance with U.S. Department of Education regulation 34 CFR 668.43(a)(5)(v) and NC-SARA Policy 5.2, institutions are required to disclose whether academic programs leading to professional licensure meet educational requirements in each state. CPA licensure in the United States generally requires completion of a specified number of postsecondary credit hours (commonly 150 semester hours), including defined coursework in accounting and business, successful completion of the Uniform CPA Examination, and fulfillment of state-specific experience requirements. Based on national standards for CPA licensure and commonly accepted educational frameworks, the MSA program at UMHB is designed to meet the educational requirements for CPA licensure in many states when combined with a student's prior undergraduate education. Because CPA licensure requirements vary significantly by state—particularly with respect to total credit hours and specific course distribution—completion of this degree alone may not satisfy all educational requirements for licensure in every state. Completion of this degree does not guarantee eligibility to sit for the CPA exam or to obtain licensure.

### **State-by-State Determination**

<b>State/ Jurisdiction</b>	<b>Determination</b>	<b>Notes</b>
All 50 states, D.C., Puerto Rico, and the U.S. Virgin Islands.	Meets educational requirements (when combined with prior undergraduate coursework, if applicable)	Additional requirements include 150 total semester credit hours, successful completion of the Uniform CPA Examination, professional experience, and approval by the applicable state board of accountancy

### **Additional Information**

All states and jurisdictions require additional steps beyond completion of an accounting degree to obtain licensure as a Certified Public Accountant. These steps typically include meeting the 150-semester-hour education requirement, passing the Uniform CPA Examination, and completing a period of supervised professional experience. Some states or jurisdictions may impose additional requirements, such as ethics examinations, residency requirements, or specific coursework in areas such as business law or ethics. Students are strongly encouraged to contact the appropriate state board of accountancy in the state where they intend to seek licensure to confirm current requirements prior to enrollment or relocation.