

Notes: The Accounting major has 7 upper level accounting courses for 28 semester credits (341, 342, 345, 353, 356, 358, 385) and 4 business courses for 16 semester credits.

The Accounting major + CPA concentration has 9 upper level accounting courses (add 339 and 300 elective) for 36 semester credits and 3 additional business courses (total of 7) for 28 semester credits

In many states, the criteria for taking the exam is different than the criteria for licensure. This table reflects licensure criteria. If there are lower thresholds for taking the exam, those are not considered here.

Below is the link to the NASBA's website where each state's criteria is linked to the state's board of accountancy licensure rules.

<https://nasba.org/stateboards/>

Is the Education Sufficient to Meet the Licensing Requirements for the state?

State	Accounting	Accounting + CPA Concentration	Links	Notes on Educational Requirements for Licensure
Alabama	No	Yes	Alabama	33 hours accounting, 27 hours business
Alaska	Yes	Yes	Alaska	15 semester credit hrs accounting or 22 quarter credit hours in accounting
Arizona	No	No	Arizona	36 hours in acct., min. 30 in upper level accounting + 36 hours in "relateds courses"
Arkansas	No	No	Arkansas	30 hours of upper level accounting and 30 hours of related business courses, all with a grade C or higher. Accounting courses must include financial, cost, tax, auditing, accounting information systems and govt/nonprofit
California	No	Yes	California	24 semesters accounting, 24 semesters related business.
Colorado	No	No	Colorado	27 upper level accounting including 6 in auditing and 3 in accounting ethics + 27 business related courses
Connecticut	No	No	Connecticut	36 hours in accounting and 30 hours in economics/business courses
Delaware	Yes	Yes	Deleware	24 semester accounting credits, including principles of accounting

Florida	No	No	Florida	30 hours of upper level accounting and 36 hours in business courses
Georgia	No	Yes	Georgia	30 hours of upper level accounting and 24 hours of business
Hawaii	No	Yes	Hawaii	24 hours accounting (18 upper level) and 24 hours of business
Idaho	No	Yes	Idaho	24 upper level accounting, 24 hours business
Illinois	No	No	Illinois	30 credits accounting (no distinction for upper level), 24 business credits that include 2 credits in business communications and 3 credits in Business ethics
Indiana	No	Yes	Indiana	24 hours in accounting (no distinction for upper level) and 24 hours in business and economics
Iowa	No	Yes	Iowa	24 upper level accounting, 24 hours business
Kansas	No	No	Kansas	42 hours in business and general education, 11 hours in oral and written communication, and 30 hours in accounting theory and practice (upper level)
Kentucky	Yes	yes	Kentucky	27 accounting, 12 business
Louisiana	No	Yes	Louisiana	24 accounting (no distinction for upper level), 24 business
Maine	Yes	Yes	Maine	15 hours of accounting, 3 hours of auditing
Maryland	No	Yes	Maryland	6/30/26. Listed here are the current rules. 27 hours accounting, 3 hours ethics (counting B Law I as ethics), 21 hours business
Massachusetts	No	Yes	Massachusetts	30 hours accounting, 24 hours business
Michigan	No	Yes	Michigan	24 hours accounting and auditing, 24 hours business
Minnesota	No	Yes	Minnesota	24 accounting, 48 hours total accounting and business

Mississippi	No	No	Mississippi	48 upper level or graduate level accounting and business courses, 24 must be accounting. I said no because many of the business courses (ECON 100, ECON 135, MAGT 131, etc. would not be considered upper level business courses.
Missouri	No	No	Missouri	30 accounting, 30 business. No because only 28 credits of business required for CPA concentration.
Montana	No	Yes	Montana	24 accounting, 24 business.
Nebraska	No	No	Nebraska	30 accounting, 30 business. I said no because there is a specific requirement for marketing listed.
Nevada	No	Yes	Nevada	24 accounting, 24 business.
New Hampshire	No	Yes	New Hampshire	30 accounting, 24 business
New Jersey	No	Yes	New Jersey	24 accounting, 24 business.
New Mexico	Yes	Yes	New Mexico	30 accounting, 0 business
New York	No	No	New York	33 accounting, 33 business. No for both since Acct. 201 and 250 equivalents are not listed as permissible.
North Carolina	No	Yes	North Carolina	30 accounting, including 201; 24 business
North Dakota	Yes	Yes	North Dakota	Said yes to both since the only guidance is that the candidate have an accounting degree from an accredited school, which Simpson is listed on the site for accredited schools.
Ohio	No	Yes	Ohio	24 accounting, 24 business.
Oklahoma	No	Yes	Oklahoma	30 accounting, 9 business.
Oregon	No	Yes	Oregon	24 accounting, 24 business.
Pennsylvania	Yes	Yes	Pennsylvania	24 accounting and business combined, 12 specified accounting courses.
Rhode Island	No	Yes	Rhode Island	24 accounting, 24 business.
South Carolina	No	Yes	South Carolina	24 accounting, 24 business.
South Dakota	No	Yes	South Dakota	24 accounting, 24 business.

Tennessee	No	Yes	Tennessee	30 accounting (24 accounting at the upper-level), 24 business.
Texas	No	No	Texas	21 accounting, 24 business. No because there is a requirement of business law course covering UCC; this does not take place until Magt. 232 which is not required for either track.
Utah	No	No	Utah	24 accounting, 24 business, 30 additional in upper-level accounting or graduate level business.
Vermont	Yes	Yes	Vermont	42 hours. I said yes to both because it appears that both accounting and business courses count. But the statutes give the board discretion to decide so not sure how you want to list.
Virginia	No	Yes	Virginia	24 accounting, 24 business.
Washington	No	Yes	Washington	24 accounting, 24 business.
West Virginia	No	Yes	West Virginia	30 accounting, 27 business.
Wisconsin	No	Yes	Wisconsin	24 accounting, 24 business.
Wyoming	Yes	Yes	Wyoming	24 accounting.
Washington, D.C	No	No	Washington, D.C.	24 credits in accounting + 3 hours of commercial law. Commercial law is covered in B Law II.