

## CPA LICENSURE AND CERTIFICATION DISCLOSURE STATEMENT

### Notice to students pursuing the Master of Business Administration with an Accounting Concentration or Specialization.

The educational requirements for Certified Public Accountant (CPA) licensure/certification vary by state (and/or by U.S. territory). Differences in the number of accounting course hours required and/or the specific accounting course topics required may affect a student's ability to sit for the uniform CPA exam and/or apply for licensure/certification in different jurisdictions. Per the U.S. Code of Federal Regulations section [34 CFR 668.43 \(a\)5\(v\)](#), institutions must disclose whether a program meets the educational requirements for professional licensure or certification on a state-by-state basis. The Department of Accounting and Business Law has made the following determination regarding this degree program.

**Program Title:** Master of Business Administration (MBA) with an Accounting Concentration or Specialization

**Number of Hours Required for Graduation from Program:** 30

**Required Examination:** Uniform Certified Public Accountant (CPA) Exam

**Licensure / Certification Associated with Program:** CPA License (U.S. state or jurisdiction-based issuance)

States and jurisdictions for which the institution has determined that its master's curriculum meets or can meet the state educational requirements for sitting for the CPA examination and/or applying for CPA licensure.	States and jurisdictions for which the institution has determined that its master's curriculum does not meet the state educational requirements for sitting for the CPA examination and/or applying for CPA licensure.	States and jurisdictions for which the institution has not made a determination.
<p>Sit for exam and apply for licensure: None</p> <p>Sit for exam, but not apply for licensure: None</p> <p>General explanation: For students with accounting courses from an undergraduate or other master's level degree program, the courses available in this MBA program may help meet a required total number of accounting hours provided there is no substantial duplication of content to courses already taken. Generally, when there is substantial duplication of content, courses may be counted only one time toward requirements.</p> <p>The relevant state board of accountancy, or NASBA Advisory Evaluation services in states where designated, has final authority on decisions about substantial duplication of course content. Evaluation occurs at the time transcripts and other educational documents are submitted by an applicant.</p>	<p>AL, AK, AZ, AR, CA, CO, CT, DC, DE, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, CNMI, OH, OK, OR, PA, PR, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY</p> <p>General explanation: As a stand-alone degree program, the MBA with an Accounting Concentration includes 12 hours of accounting courses (the Specialization includes 9 hours). These amounts of accounting-related hours are lower than the minimum number of accounting hours required by all jurisdictions to sit for the uniform CPA exam and/or apply for licensure/certification.</p>	<p>None</p>