

State Board of Accountancy – Military Occupational Crosswalk

Licensed Occupations: [Certified Public Accountant](#)

**Air Force**

Related Occupations (Military Occupation Code):

- Financial Management Officer (65F1; 65F3; 65F4; 65FX) [Officer] **Page 2**
- Financial Management and Comptroller (6F0X1; 6F091; 6F071; 6F051; 6F031; 6F011) [Enlisted] **Page 3**
- Contracting Officer (6C0X1; 6C091; 6C071; 6C051; 6C031; 6C011) [Officer] **Page 4**
- Logistics Readiness Officer (2G0X1; 2G091; 2G071; 2G051; 2G031; 2G011) [Officer] **Page 5**

**Army**

Related Occupations: (Military Occupation Code):

- Financial Manager (36A) [Officer] **Page 6**
- Health Services Comptroller (70C) [Commissioned Officer] **Page 7**

**Coast Guard**

Related Occupations (Military Occupation Code):

No related occupations

**Marines**

Related Occupations (Military Occupation Code):

- Financial Management Resource Officer (3408) [Officer] **Page 8**

**Navy**

Related Occupations (Military Occupation Code):

- Accounting Officer (1005) [Officer] **Page 9**
- Supply Officer (SC) [Officer] **Page 10**

**State Board of Accountancy**  
Certified Public Accountant

<b>Experience Requirement</b>	<p><b>1 Year (1,600 Hours)</b> - A candidate for CPA certification shall complete at least 1,600 hours of qualifying experience <i>in not less than 12 months</i> that:</p> <ul style="list-style-type: none"> <li>is completed within sixty (60) months preceding the certificate application date;</li> <li>includes providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, which were gained through employment in government, industry, academia, or public practice;</li> <li>is of a caliber satisfactory to the Board; and</li> <li>is verified by an individual with a current license to practice public accounting as a certified accountant or public accountant in this Commonwealth or another state or verified by a substantially equivalent licensed individual from a foreign country; or an individual who either employs the candidate or is employed by the same employer as the candidate, or has another similar relationship approved by the Board; or an individual who is directly or indirectly responsible for evaluating the candidate's work.</li> </ul>
<b>Education Requirement</b>	<p><b>Bachelor's Degree</b> - A candidate to sit for the Certified Public Accountant (CPA) certification examination shall have graduated with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed a <b>total of 150 semester credits</b> of post-secondary education, including at least a <b>total of 24 semester credits</b> of accounting and auditing, business law, economics, technology, finance or tax subjects of a content satisfactory to the board and an <b>additional 12 semester credits</b> in accounting and auditing subjects or tax subjects of a content satisfactory to the board, not necessarily as part of the individual's undergraduate or graduate work.</p> <p>Alternatively, a candidate can sit for the examination with a bachelor's degree with 120 semester credits if 24 of those 120 semester credit hours are obtained in accounting and auditing, business law, economics, technology, finance, or tax subjects. However, to apply to be licensed as a CPA, a candidate must have obtained the additional 30 semester credit hours for a total of 150 semester credit hours.</p>
<b>Examination Requirement</b>	<p><b>1 Examination</b> - Candidates must pass the Uniform CPA Examination.</p>
<b>Profession definition</b>	<p>An accountant certified by a state examining board as having fulfilled the requirements of state law to be a public accountant. Public Accounting is the practice to perform accounting skills, including, but not limited to, management advisory or consulting services, attest activity, business valuations, financial planning, preparation of tax returns or furnishing of advice on tax matters by a person holding out as a certified public accountant, public accountant, or firm.</p>

**Air Force**  
Financial Management Officer (65F1; 65F3; 65F4; 65FX) [Officer]

<b>Job Duties</b>	<ul style="list-style-type: none"> <li>Plan and organize financial management programs in support of daily operations and war-fighting missions.</li> <li>Direct financial management activities including reviewing internal controls and quality of services.</li> <li>Advise commander and staff on status and progress of command programs.</li> <li>Perform financial management functions.</li> </ul>
<b>Education/ Training</b>	<ul style="list-style-type: none"> <li>Bachelor's degree in one of the following: business administration, industrial management, business management, management science, operations research, computer science, information management, systems, finance, engineering, mathematics, accounting, law, economics, marketing, quantitative methods or organization and management.</li> <li>A minimum of 24 semester hours must be in the subjects of economics, accounting, finance, management, and statistics. Six of those must be in accounting.</li> </ul>
<b>Qualifications</b>	<ul style="list-style-type: none"> <li>Knowledge of general accounting principles pertaining to government, commercial, managerial, and cost accounting</li> <li>Completion of the Basic Financial Management Officer course</li> <li>No record of conviction by civilian court or nonjudicial punishment under the Uniform Code of Military Justice for offenses involving larceny, robbery, wrongful appropriation, burglary, or fraud</li> <li>Completion of Officer Training School (OTS), Air Force Academy (AFA) or Air Force Reserve Officer Training Corps (AFROTC)</li> </ul>
<b>Related Credentials Offered</b>	<ul style="list-style-type: none"> <li>Accredited Business Accountant/Advisor</li> <li>Certified Government Financial Manager</li> <li>Certified Payroll Professional</li> <li>Certified Public Finance Officer</li> <li>Certified Public Purchasing Officer</li> </ul>

**Licensure Requirement - Military Experience Equivalency Notes**

<b>Experience Requirement</b>	<p>Financial Management Officer duties satisfy experience requirement for licensure if the candidate served at least 1,600 hours <i>in not less than 12 months</i> in this role. Otherwise, servicemember must demonstrate completion of 1,600 hours of qualifying experience over a period of not less than 12 months to satisfy requirement for licensure.</p>
<b>Education Requirement</b>	<p>Candidates for CPA licensure must ensure that they have completed the following:</p> <ul style="list-style-type: none"> <li>Graduation with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the Board.</li> <li><u>150 semester credits</u> of post-secondary education, not necessarily as part of the individual's undergraduate or graduate work.</li> <li>Of the 150 semester credits, there must be: <ul style="list-style-type: none"> <li><u>24 semester credits</u> in the areas of: <ul style="list-style-type: none"> <li>Accounting and auditing</li> <li>Business law</li> <li>Economics</li> <li>Technology</li> <li>Finance</li> <li>Tax</li> </ul> </li> <li>An additional <u>12 semester credits</u> in the areas of: <ul style="list-style-type: none"> <li>Accounting &amp; audit</li> <li>Tax</li> </ul> </li> </ul> </li> </ul> <p>The servicemember holds a bachelor's degree in one of the following: business administration, industrial management, business management, management science, operations research, computer science, information management, systems, finance, engineering, mathematics, accounting, law, economics, marketing, quantitative methods or organization and management. A minimum of 24 semester hours must be in the subjects of economics, accounting, finance, management, and statistics. Six of those must be in accounting.</p> <p>The servicemember <b>must</b> complete the <u>150-semester credit requirement</u> (including the 24-credit hour requirement in certain subject areas and the additional 12 semester credits in auditing and attest subjects or tax subjects) to satisfy education requirement for licensure. The servicemember's current level of education (bachelor's degree with 24 credit hours in certain subjects) would not fully satisfy the education requirement for licensure and additional coursework would need to be completed to obtain the requisite semester credits for the CPA license.</p>
<b>Examination Requirement</b>	<p>Servicemember must pass the Uniform CPA Examination as a requirement for licensure.</p>

**State Board of Accountancy**  
Certified Public Accountant

**Air Force**  
Financial Management and Comptroller (6F0X1; 6F091; 6F071; 6F051; 6F031; 6F011) [Enlisted]

**Licensure Requirement – Military Experience Equivalency Notes**

<b>Experience Requirement</b>	<p><b>1 Year (1,600 Hours)</b> - A candidate for CPA certification shall complete at least 1,600 hours of qualifying experience <i>in not less than 12 months</i> that:</p> <ul style="list-style-type: none"> <li>is completed within sixty (60) months preceding the certificate application date;</li> <li>includes providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, which were gained through employment in government, industry, academia, or public practice;</li> <li>is of a caliber satisfactory to the Board; and</li> <li>is verified by an individual with a current license to practice public accounting as a certified accountant or public accountant in this Commonwealth or another state or verified by a substantially equivalent licensed individual from a foreign country; or an individual who either employs the candidate or is employed by the same employer as the candidate, or has another similar relationship approved by the Board; or an individual who is directly or indirectly responsible for evaluating the candidate's work.</li> </ul>
<b>Education Requirement</b>	<p><b>Bachelor's Degree</b> - A candidate to sit for the Certified Public Accountant (CPA) certification examination shall have graduated with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed a <b>total of 150 semester credits</b> of post-secondary education, including at least a <b>total of 24 semester credits</b> of accounting and auditing, business law, economics, technology, finance or tax subjects of a content satisfactory to the board and an <b>additional 12 semester credits</b> in accounting and auditing subjects or tax subjects of a content satisfactory to the board, not necessarily as part of the individual's undergraduate or graduate work.</p> <p>Alternatively, a candidate can sit for the examination with a bachelor's degree with 120 semester credits if 24 of those 120 semester credit hours are obtained in accounting and auditing, business law, economics, technology, finance, or tax subjects. However, to apply to be licensed as a CPA, a candidate must have obtained the additional 30 semester credit hours for a total of 150 semester credit hours.</p>
<b>Examination Requirement</b>	<p><b>1 Examination</b> - Candidates must pass the Uniform CPA Examination.</p>
<b>Profession definition</b>	<p>An accountant certified by a state examining board as having fulfilled the requirements of state law to be a public accountant. Public Accounting is the practice to perform accounting skills, including, but not limited to, management advisory or consulting services, attest activity, business valuations, financial planning, preparation of tax returns or furnishing of advice on tax matters by a person holding out as a certified public accountant, public accountant, or firm.</p>

<b>Job Duties</b>	<ul style="list-style-type: none"> <li>Provides financial decision support, services, and resources to support the Air Force's war-fighting mission.</li> <li>Performs, supervises, manages, and directs financial management activities both at home station and deployed locations. Maintains financial records for pay and travel transactions.</li> <li>Maintains accounting records and prepares reports.</li> <li>Determines fund availability and propriety of claims.</li> <li>Processes commitments and obligations, payments, and collections.</li> <li>Serves as financial advisor to commanders and resource managers.</li> <li>Compiles, analyzes, and summarizes data.</li> <li>Prepares and executes budget execution plans.</li> <li>Performs audits and implements fraud prevention measures</li> </ul>
<b>Education/ Training</b>	<ul style="list-style-type: none"> <li>For entry into this specialty, completion of high school with courses in mathematics, accounting, business law, ethics, and computer applications are desirable.</li> <li>The following training is mandatory as indicated: <ul style="list-style-type: none"> <li>For award of <u>Air Force Specialty Code - 6F031</u>, completion of the basic financial management and comptroller apprentice course.</li> <li>For award of <u>Air Force Specialty Code - 6F071</u>, completion of the financial management and comptroller craftsman course.</li> </ul> </li> </ul>
<b>Qualifications</b>	<ul style="list-style-type: none"> <li>Knowledge of fiscal law, accounting and payment principles/procedures, contingency operations, financial management systems, and basic computer applications, Air Force organization, reporting requirements, analysis techniques, financial management policies, procedures, and regulations.</li> <li>The following experience is mandatory for award of the Air Force Specialty Code (AFSC) indicated: <ul style="list-style-type: none"> <li><u>For award of 6F051</u>. Qualification in and possession of AFSC 6F031. Experience in financial management such as customer service, document and voucher processing, computation, systems, funds control, reporting, reconciliation, and follow-up.</li> <li><u>For award of 6F071</u>. Qualification in and possession of AFSC 6F051. Experience in performing or supervising activities of financial management such as customer service, financial analysis document and voucher processing, computation, systems, funds control, reporting, reconciliation, and follow-up.</li> <li><u>For award of 6F091</u>. Qualification in and possession of AFSC 6F071. Experience managing or directing financial management activities.</li> </ul> </li> </ul>
<b>Related Credentials Offered</b>	<ul style="list-style-type: none"> <li>Accredited Business Accountant/Advisor</li> <li>Certified Government Financial Manager</li> </ul>

<b>Experience Requirement</b>	<p>Servicemember must demonstrate completion of 1,600 hours <i>in not less than 12 months</i> of qualifying experience to satisfy requirement for licensure.</p> <p>Some Financial Management and Comptroller duties may count towards the 1,600-hour experience requirement. This will depend on the specific duties completed by the servicemember during time of service.</p>
<b>Education Requirement</b>	<p>Candidates for CPA licensure must ensure that they have completed the following:</p> <ul style="list-style-type: none"> <li>Graduation with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the Board.</li> <li><u>150 semester credits</u> of post-secondary education, not necessarily as part of the individual's undergraduate or graduate work.</li> <li>Of the 150 semester credits, there must be: <ul style="list-style-type: none"> <li><u>24 semester credits</u> in the areas of: <ul style="list-style-type: none"> <li>Accounting and auditing</li> <li>Business law</li> <li>Economics</li> <li>Technology</li> <li>Finance</li> <li>Tax</li> </ul> </li> <li>An additional <u>12 semester credits</u> in the areas of: <ul style="list-style-type: none"> <li>Accounting &amp; audit</li> <li>Tax</li> </ul> </li> </ul> </li> </ul> <p>Servicemember may earn credit toward bachelor's degree in accounting from an academic institution for completion of the Air Force's financial management and comptroller craftsman courses and related credentials earned during time of service. Servicemember's current education level (high school diploma) would not be sufficient to meet the education requirement for licensure.</p> <p>The servicemember <b>must</b> complete the <u>150-semester credit requirement</u> (including the 24-credit hour requirement in certain subject areas and the additional 12 semester credits in auditing and attest subjects or tax subjects) to satisfy education requirement for licensure. The servicemember's current level of education (high school diploma) would not satisfy the education requirement for licensure and additional coursework would need to be completed to obtain the requisite semester credits for the CPA license.</p>
<b>Examination Requirement</b>	<p>Servicemember must pass the Uniform CPA Examination as a requirement for licensure.</p>

**State Board of Accountancy**  
Certified Public Accountant

**Air Force**  
Contracting Officer (6C0X1; 6C091; 6C071; 6C051; 6C031; 6C011) [Officer]

**Licensure Requirement – Military Experience Equivalency Notes**

<b>Experience Requirement</b>	<p><b>1 Year (1,600 Hours)</b> - A candidate for CPA certification shall complete at least 1,600 hours of qualifying experience <i>in not less than 12 months</i> that:</p> <ul style="list-style-type: none"> <li>is completed within sixty (60) months preceding the certificate application date;</li> <li>includes providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, which were gained through employment in government, industry, academia, or public practice;</li> <li>is of a caliber satisfactory to the Board; and</li> <li>is verified by an individual with a current license to practice public accounting as a certified accountant or public accountant in this Commonwealth or another state or verified by a substantially equivalent licensed individual from a foreign country; or an individual who either employs the candidate or is employed by the same employer as the candidate, or has another similar relationship approved by the Board; or an individual who is directly or indirectly responsible for evaluating the candidate's work.</li> </ul>
<b>Education Requirement</b>	<p><b>Bachelor's Degree</b> - A candidate to sit for the Certified Public Accountant (CPA) certification examination shall have graduated with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed a <b>total of 150 semester credits</b> of post-secondary education, including at least a <b>total of 24 semester credits</b> of accounting and auditing, business law, economics, technology, finance or tax subjects of a content satisfactory to the board and an <b>additional 12 semester credits</b> in accounting and auditing subjects or tax subjects of a content satisfactory to the board, not necessarily as part of the individual's undergraduate or graduate work.</p> <p>Alternatively, a candidate can sit for the examination with a bachelor's degree with 120 semester credits if 24 of those 120 semester credit hours are obtained in accounting and auditing, business law, economics, technology, finance, or tax subjects. However, to apply to be licensed as a CPA, a candidate must have obtained the additional 30 semester credit hours for a total of 150 semester credit hours.</p>
<b>Examination Requirement</b>	<p><b>1 Examination</b> - Candidates must pass the Uniform CPA Examination.</p>
<b>Profession definition</b>	<p>An accountant certified by a state examining board as having fulfilled the requirements of state law to be a public accountant. Public Accounting is the practice to perform accounting skills, including, but not limited to, management advisory or consulting services, attest activity, business valuations, financial planning, preparation of tax returns or furnishing of advice on tax matters by a person holding out as a certified public accountant, public accountant, or firm.</p>

<b>Job Duties</b>	<ul style="list-style-type: none"> <li>Obtains data on marketing trends, supply sources, and trade information</li> <li>Analyzes statistical data pertinent to contracting functions.</li> <li>Review requirements to include descriptions, government furnished property, availability of funds, justifications for sole source, brand name purchasing, and delivery requirements.</li> </ul>
<b>Education/ Training</b>	<ul style="list-style-type: none"> <li>Bachelor's degree in business, economics, math, or engineering.</li> <li>Degree must include a minimum of 24 semester credit hours of study in any of the following: accounting, business, law, contracts, purchasing economics, industrial management, marketing, quantitative method and organization and management.</li> <li>Training: <ul style="list-style-type: none"> <li>The following training is mandatory for award of the Air Force Specialty Code (AFSC) indicated: <ul style="list-style-type: none"> <li><b>For award of AFSC 6C031.</b> Completion of the apprentice contracting specialist course.</li> <li><b>For award of AFSC 6C071.</b> Achievement of Level II Certification in contracting under the Acquisition Professional Development Program, and completion of Defense Acquisition University (DAU) contingency contracting course (CON 234).</li> </ul> </li> </ul> </li> </ul>
<b>Qualifications</b>	<ul style="list-style-type: none"> <li>Knowledge is mandatory of pricing techniques, market trends, supply sources, US or foreign commercial practices and marketing factors contributing to prices of items, equipment, materials, or services.</li> <li>Knowledge is mandatory of basic computer applications, audit procedures, policies, laws, and directives governing purchasing and contingency contracting policies and procedures.</li> <li>Completion of 24 semester hours of business-related subjects. Ability to communicate effectively in writing and verbally. Completion of 7.5 weeks of Basic Military Training as well as Airmen's Week.</li> <li>Completion of the Mission Ready Contracting Officer course</li> <li>Completion of Officer Training School (OTS), Air Force Academy (AFA) or Air Force Reserve Officer Training Corps (AFROTC)</li> </ul>
<b>Related Credentials Offered</b>	<ul style="list-style-type: none"> <li>Accredited Business Accountant/Advisor</li> <li>Certified Government Financial Manager</li> </ul>

<b>Experience Requirement</b>	<p>Contracting Officer duties satisfy experience requirement for licensure if the candidate served at least 1,600 hours <i>in not less than 12 months</i> in this role.</p> <p>Otherwise, servicemember must demonstrate completion of 1,600 hours of qualifying experience over a period of not less than 12 months to satisfy requirement for licensure.</p>
<b>Education Requirement</b>	<p>Candidates for CPA licensure must ensure that they have completed the following:</p> <ul style="list-style-type: none"> <li>Graduation with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the Board.</li> <li><b>150 semester credits</b> of post-secondary education, not necessarily as part of the individual's undergraduate or graduate work.</li> <li>Of the 150 semester credits, there must be: <ul style="list-style-type: none"> <li><b>24 semester credits</b> in the areas of: <ul style="list-style-type: none"> <li>Accounting and auditing</li> <li>Business law</li> <li>Economics</li> <li>Technology</li> <li>Finance</li> <li>Tax</li> </ul> </li> <li>An additional <b>12 semester credits</b> in the areas of: <ul style="list-style-type: none"> <li>Accounting &amp; audit</li> <li>Tax</li> </ul> </li> </ul> </li> </ul> <p>The servicemember holds a bachelor's degree in business, economics, math, or engineering that includes 24 semester credits in accounting, business, law, contracts, purchasing economics, industrial management, marketing, quantitative method and organization and management.</p> <p>The servicemember <b>must</b> complete the <b>150-semester credit requirement</b> (including the 24-credit hour requirement in certain subject areas and the additional 12 semester credits in auditing and attest subjects or tax subjects) to satisfy education requirement for licensure. The servicemember's current level of education (bachelor's degree with 24 credit hours in certain subjects) would not fully satisfy the education requirement for licensure and additional coursework would need to be completed to obtain the requisite semester credits for the CPA license.</p>
<b>Examination Requirement</b>	<p>Servicemember must pass the Uniform CPA Examination as a requirement for licensure.</p>

**State Board of Accountancy**  
Certified Public Accountant

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<b>Education Requirement</b>	<p><b>Bachelor's Degree</b> - A candidate to sit for the Certified Public Accountant (CPA) certification examination shall have graduated with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed a <b>total of 150 semester credits</b> of post-secondary education, including at least a <b>total of 24 semester credits</b> of accounting and auditing, business law, economics, technology, finance or tax subjects of a content satisfactory to the board and an <b>additional 12 semester credits</b> in accounting and auditing subjects or tax subjects of a content satisfactory to the board, not necessarily as part of the individual's undergraduate or graduate work.</p> <p>Alternatively, a candidate can sit for the examination with a bachelor's degree with 120 semester credits if 24 of those 120 semester credit hours are obtained in accounting and auditing, business law, economics, technology, finance, or tax subjects. However, to apply to be licensed as a CPA, a candidate must have obtained the additional 30 semester credit hours for a total of 150 semester credit hours.</p>
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**Air Force**

Logistics Readiness Officer (2G0X1; 2G091; 2G071; 2G051; 2G031; 2G011) [Officer]

<b>Job Duties</b>	<ul style="list-style-type: none"> <li>Performs logistics deliberate planning processes.</li> <li>Develops and supervises preparation of logistics annexes for operations plans and orders, programming plans, and general support, contingency, and exercise plans.</li> <li>Monitors and resolves logistics limiting factors.</li> <li>Prepares, evaluates, and supervises all aspects of deployment planning, dispersal, sustainment, recovery, reconstitution, exercises, and logistics support procedures.</li> <li>Prepares and directs compiling, coordinating, publishing, distributing, maintaining, and implementing base support plans.</li> <li>Prepares, compiles, coordinates, publishes, distributes, maintains, and implements deployment guidance.</li> </ul>
<b>Education/ Training</b>	<ul style="list-style-type: none"> <li>Bachelor's degree with one of the following focuses:</li> <li>Logistics management, economics, management, business administration, computer science, information management systems, finance, accounting, petroleum engineering, chemical engineering, or industrial management</li> </ul>
<b>Qualifications</b>	<ul style="list-style-type: none"> <li>Knowledge is mandatory of logistics planning techniques in functional areas of supply, maintenance, transportation, contracting, civil engineering, services, force protection, operations, personnel, comptroller, medical and legal as impacted by, and as they impact installation logistics planning; redeployment, and reconstitution; command and control techniques; techniques of conducting readiness assessments; data processing and electronic data processing equipment; basic budgeting techniques.</li> <li>Completion of Officer Training School (OTS), Air Force Academy (AFA) or Air Force Reserve Officer Training Corps (AFROTC)</li> </ul>
<b>Related Credentials Offered</b>	<ul style="list-style-type: none"> <li>Accredited Business Accountant/Advisor</li> <li>Certified Government Financial Manager</li> </ul>

**Licensure Requirement – Military Experience Equivalency Notes**

<b>Experience Requirement</b>	<p>Logistics Readiness Officer duties satisfy experience requirement for licensure if the candidate served at least 1,600 hours <i>in not less than 12 months</i> in this role.</p> <p>Otherwise, servicemember must demonstrate completion of 1,600 hours of qualifying experience over a period of not less than 12 months to satisfy requirement for licensure.</p>
<b>Education Requirement</b>	<p>Candidates for CPA licensure must ensure that they have completed the following:</p> <ul style="list-style-type: none"> <li>Graduation with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the Board.</li> <li><u>150 semester credits</u> of post-secondary education, not necessarily as part of the individual's undergraduate or graduate work.</li> <li>Of the 150 semester credits, there must be: <ul style="list-style-type: none"> <li><u>24 semester credits</u> in the areas of: <ul style="list-style-type: none"> <li>Accounting and auditing</li> <li>Business law</li> <li>Economics</li> <li>Technology</li> <li>Finance</li> <li>Tax</li> </ul> </li> <li>An additional <u>12 semester credits</u> in the areas of: <ul style="list-style-type: none"> <li>Accounting &amp; audit</li> <li>Tax</li> </ul> </li> </ul> </li> </ul> <p>The servicemember holds a bachelor's degree in one of the following focuses: logistics management, economics, management, business administration, computer science, information management systems, finance, accounting, petroleum engineering, chemical engineering, or industrial management.</p> <p>The servicemember <b>must</b> complete the <u>150-semester credit requirement</u> (including the 24-credit hour requirement in certain subject areas and the additional 12 semester credits in auditing and attest subjects or tax subjects) to satisfy education requirement for licensure. The servicemember's current level of education (bachelor's degree) would not fully satisfy the education requirement for licensure and additional coursework would need to be completed to obtain the requisite semester credits for the CPA license.</p>
<b>Examination Requirement</b>	<p>Servicemember must pass the Uniform CPA Examination as a requirement for licensure.</p>

**State Board of Accountancy**  
Certified Public Accountant

<b>Experience Requirement</b>	<p><b>1 Year (1,600 Hours)</b> - A candidate for CPA certification shall complete at least 1,600 hours of qualifying experience <i>in not less than 12 months</i> that:</p> <ul style="list-style-type: none"> <li>is completed within sixty (60) months preceding the certificate application date;</li> <li>includes providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, which were gained through employment in government, industry, academia, or public practice;</li> <li>is of a caliber satisfactory to the Board; and</li> <li>is verified by an individual with a current license to practice public accounting as a certified accountant or public accountant in this Commonwealth or another state or verified by a substantially equivalent licensed individual from a foreign country; or an individual who either employs the candidate or is employed by the same employer as the candidate, or has another similar relationship approved by the Board; or an individual who is directly or indirectly responsible for evaluating the candidate's work.</li> </ul>
<b>Education Requirement</b>	<p><b>Bachelor's Degree</b> - A candidate to sit for the Certified Public Accountant (CPA) certification examination shall have graduated with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed a <b>total of 150 semester credits</b> of post-secondary education, including at least a <b>total of 24 semester credits</b> of accounting and auditing, business law, economics, technology, finance or tax subjects of a content satisfactory to the board and an <b>additional 12 semester credits</b> in accounting and auditing subjects or tax subjects of a content satisfactory to the board, not necessarily as part of the individual's undergraduate or graduate work.</p> <p>Alternatively, a candidate can sit for the examination with a bachelor's degree with 120 semester credits if 24 of those 120 semester credit hours are obtained in accounting and auditing, business law, economics, technology, finance, or tax subjects. However, to apply to be licensed as a CPA, a candidate must have obtained the additional 30 semester credit hours for a total of 150 semester credit hours.</p>
<b>Examination Requirement</b>	<p><b>1 Examination</b> - Candidates must pass the Uniform CPA Examination.</p>
<b>Profession definition</b>	<p>An accountant certified by a state examining board as having fulfilled the requirements of state law to be a public accountant. Public Accounting is the practice to perform accounting skills, including, but not limited to, management advisory or consulting services, attest activity, business valuations, financial planning, preparation of tax returns or furnishing of advice on tax matters by a person holding out as a certified public accountant, public accountant, or firm.</p>

**Army**  
Financial Manager (36A) [Officer]

<b>Job Duties</b>	<ul style="list-style-type: none"> <li>The financial manager oversees the Army's Finance Corps, who are responsible for sustaining missions through purchases of services and supplies.</li> <li>Command financial operations and combined armed forces during combat/peacetime</li> <li>Coordinate employment of Finance Soldiers at all levels of command</li> <li>Charge of Army pay, commercial vendor support, disbursement of public funds, auditing, travel allowances, accounting, financial management information systems and banking</li> <li>Establishes, controls, and audits all finance and accounting systems;</li> <li>Prepares and distributes reports and financial statements to provide the commander and staff with adequate information for management, status of funds, and budget purposes;</li> <li>Plans, develops, justifies, analyzes, and executes programs/budgets.</li> </ul>
<b>Education/ Training</b>	<ul style="list-style-type: none"> <li>Graduate with a bachelor's degree</li> <li>Job training for a financial manager requires completion of the Finance Officer Basic Course, where individuals learn all aspects of systems and practices used in a finance platoon. Part of this time is spent in the classroom and in the field.</li> </ul>
<b>Qualifications</b>	<ul style="list-style-type: none"> <li>Self-discipline, confidence, and intelligence</li> <li>Physically and mentally fit to perform under pressure</li> </ul>
<b>Related Credentials Offered</b>	<ul style="list-style-type: none"> <li>Certified Government Financial Manager</li> <li>Certified Information Systems Auditor</li> <li>Certified Financial Planner</li> </ul>

**Licensure Requirement – Military Experience Equivalency Notes**

<b>Experience Requirement</b>	<p>Financial Manager duties satisfy experience requirement for licensure if the candidate served at least 1,600 hours <i>in not less than 12 months</i> in this role.</p> <p>Otherwise, servicemember must demonstrate completion of 1,600 hours of qualifying experience over a period of not less than 12 months to satisfy requirement for licensure.</p>
<b>Education Requirement</b>	<p>Candidates for CPA licensure must ensure that they have completed the following:</p> <ul style="list-style-type: none"> <li>Graduation with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the Board.</li> <li><u>150 semester credits</u> of post-secondary education, not necessarily as part of the individual's undergraduate or graduate work.</li> <li>Of the 150 semester credits, there must be: <ul style="list-style-type: none"> <li><u>24 semester credits</u> in the areas of: <ul style="list-style-type: none"> <li>Accounting and auditing</li> <li>Business law</li> <li>Economics</li> <li>Technology</li> <li>Finance</li> <li>Tax</li> </ul> </li> <li>An additional <u>12 semester credits</u> in the areas of: <ul style="list-style-type: none"> <li>Accounting &amp; audit</li> <li>Tax</li> </ul> </li> </ul> </li> </ul> <p>The servicemember is required to hold a bachelor's degree to perform job in the Army.</p> <p>The servicemember <b>must</b> complete the <u>150-semester credit requirement</u> (including the 24-credit hour requirement in certain subject areas and the additional 12 semester credits in auditing and attest subjects or tax subjects) to satisfy education requirement for licensure. The servicemember's current level of education (bachelor's degree) would not fully satisfy the education requirement for licensure and additional coursework would need to be completed to obtain the requisite semester credits for the CPA license.</p>
<b>Examination Requirement</b>	<p>Servicemember must pass the Uniform CPA Examination as a requirement for licensure.</p>

**State Board of Accountancy**  
Certified Public Accountant

**Army**  
Health Services Comptroller (70C) [Commissioned Officer]

**Licensure Requirement – Military Experience Equivalency Notes**

<b>Experience Requirement</b>	<p><b>1 Year (1,600 Hours)</b> - A candidate for CPA certification shall complete at least 1,600 hours of qualifying experience <i>in not less than 12 months</i> that:</p> <ul style="list-style-type: none"> <li>is completed within sixty (60) months preceding the certificate application date;</li> <li>includes providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, which were gained through employment in government, industry, academia, or public practice;</li> <li>is of a caliber satisfactory to the Board; and</li> <li>is verified by an individual with a current license to practice public accounting as a certified accountant or public accountant in this Commonwealth or another state or verified by a substantially equivalent licensed individual from a foreign country; or an individual who either employs the candidate or is employed by the same employer as the candidate, or has another similar relationship approved by the Board; or an individual who is directly or indirectly responsible for evaluating the candidate's work.</li> </ul>
<b>Education Requirement</b>	<p><b>Bachelor's Degree</b> - A candidate to sit for the Certified Public Accountant (CPA) certification examination shall have graduated with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed a <b>total of 150 semester credits</b> of post-secondary education, including at least a <b>total of 24 semester credits</b> of accounting and auditing, business law, economics, technology, finance or tax subjects of a content satisfactory to the board and an <b>additional 12 semester credits</b> in accounting and auditing subjects or tax subjects of a content satisfactory to the board, not necessarily as part of the individual's undergraduate or graduate work.</p> <p>Alternatively, a candidate can sit for the examination with a bachelor's degree with 120 semester credits if 24 of those 120 semester credit hours are obtained in accounting and auditing, business law, economics, technology, finance, or tax subjects. However, to apply to be licensed as a CPA, a candidate must have obtained the additional 30 semester credit hours for a total of 150 semester credit hours.</p>
<b>Examination Requirement</b>	<p><b>1 Examination</b> - Candidates must pass the Uniform CPA Examination.</p>
<b>Profession definition</b>	<p>An accountant certified by a state examining board as having fulfilled the requirements of state law to be a public accountant. Public Accounting is the practice to perform accounting skills, including, but not limited to, management advisory or consulting services, attest activity, business valuations, financial planning, preparation of tax returns or furnishing of advice on tax matters by a person holding out as a certified public accountant, public accountant, or firm.</p>

<b>Job Duties</b>	<ul style="list-style-type: none"> <li>Serves as the principal adviser to the commander on all aspects of resource management to include financial, budgeting, programming, personnel management, management analysis, medical expense reporting, commercial activities, and internal control</li> <li>Makes extensive use of multiple financial databases, managed care reports and analyses, and logistical knowledge to generate data-driven recommendations for the commander</li> <li>Interprets financial laws and Comptroller General decisions. Makes recommendations that optimally balance the organization's mission and the resources that are available.</li> <li>Prepares, consolidates, and analyzes financial data and management information systems reports at all command levels in support of the Planning, Programming, Budgeting, and Execution System (PPBES) process</li> </ul>
<b>Education/ Training</b>	<ul style="list-style-type: none"> <li>Bachelor's degree in business or related field</li> <li>Job training for medical service corps officers includes completing an Officer Basic Leadership Course, which introduces the individual to the Army Health Care system, Army doctrine and basic Soldier/leader skills</li> </ul>
<b>Qualifications</b>	<ul style="list-style-type: none"> <li>Ability to make accurate, immediate decisions</li> <li>Perform under stress</li> <li>Apply critical technical and thinking skills</li> <li>Tremendous concentration</li> </ul>
<b>Related Credentials Offered</b>	<ul style="list-style-type: none"> <li>Certified Bookkeeper</li> <li>Certified Government Financial Manager</li> </ul>

<b>Experience Requirement</b>	<p>Servicemember must demonstrate completion of 1,600 hours <i>in not less than 12 months</i> of qualifying experience to satisfy requirement for licensure.</p> <p>Some Health Services Comptroller duties may count towards the 1,600-hour experience requirement. This will depend on the specific duties completed by the servicemember during time of service.</p>
<b>Education Requirement</b>	<p>Candidates for CPA licensure must ensure that they have completed the following:</p> <ul style="list-style-type: none"> <li>Graduation with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the Board.</li> <li><u>150 semester credits</u> of post-secondary education, not necessarily as part of the individual's undergraduate or graduate work.</li> <li>Of the 150 semester credits, there must be:             <ul style="list-style-type: none"> <li><u>24 semester credits</u> in the areas of:                 <ul style="list-style-type: none"> <li>Accounting and auditing</li> <li>Business law</li> <li>Economics</li> <li>Technology</li> <li>Finance</li> <li>Tax</li> </ul> </li> <li>An additional <u>12 semester credits</u> in the areas of:                 <ul style="list-style-type: none"> <li>Accounting &amp; audit</li> <li>Tax</li> </ul> </li> </ul> </li> </ul> <p>The servicemember is required to hold a bachelor's degree in business or related field to perform job in the Army.</p> <p>The servicemember <b>must</b> complete the <u>150-semester credit requirement</u> (including the 24-credit hour requirement in certain subject areas and the additional 12 semester credits in auditing and attest subjects or tax subjects) to satisfy education requirement for licensure. The servicemember's current level of education (bachelor's degree in business or related field) would not fully satisfy the education requirement for licensure and additional coursework would need to be completed to obtain the requisite semester credits for the CPA license.</p>
<b>Examination Requirement</b>	<p>Servicemember must pass the Uniform CPA Examination as a requirement for licensure.</p>

**State Board of Accountancy**  
Certified Public Accountant

**Marines**  
Financial Management Resource Officer (3408) [Officer]

**Licensure Requirement – Military Experience Equivalency Notes**

<b>Experience Requirement</b>	<p><b>1 Year (1,600 Hours)</b> - A candidate for CPA certification shall complete at least 1,600 hours of qualifying experience <i>in not less than 12 months</i> that:</p> <ul style="list-style-type: none"> <li>is completed within sixty (60) months preceding the certificate application date;</li> <li>includes providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, which were gained through employment in government, industry, academia, or public practice;</li> <li>is of a caliber satisfactory to the Board; and</li> <li>is verified by an individual with a current license to practice public accounting as a certified accountant or public accountant in this Commonwealth or another state or verified by a substantially equivalent licensed individual from a foreign country; or an individual who either employs the candidate or is employed by the same employer as the candidate, or has another similar relationship approved by the Board; or an individual who is directly or indirectly responsible for evaluating the candidate's work.</li> </ul>
<b>Education Requirement</b>	<p><b>Bachelor's Degree</b> - A candidate to sit for the Certified Public Accountant (CPA) certification examination shall have graduated with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed a <b>total of 150 semester credits</b> of post-secondary education, including at least a <b>total of 24 semester credits</b> of accounting and auditing, business law, economics, technology, finance or tax subjects of a content satisfactory to the board and an <b>additional 12 semester credits</b> in accounting and auditing subjects or tax subjects of a content satisfactory to the board, not necessarily as part of the individual's undergraduate or graduate work.</p> <p>Alternatively, a candidate can sit for the examination with a bachelor's degree with 120 semester credits if 24 of those 120 semester credit hours are obtained in accounting and auditing, business law, economics, technology, finance, or tax subjects. However, to apply to be licensed as a CPA, a candidate must have obtained the additional 30 semester credit hours for a total of 150 semester credit hours.</p>
<b>Examination Requirement</b>	<p><b>1 Examination</b> - Candidates must pass the Uniform CPA Examination.</p>
<b>Profession definition</b>	<p>An accountant certified by a state examining board as having fulfilled the requirements of state law to be a public accountant. Public Accounting is the practice to perform accounting skills, including, but not limited to, management advisory or consulting services, attest activity, business valuations, financial planning, preparation of tax returns or furnishing of advice on tax matters by a person holding out as a certified public accountant, public accountant, or firm.</p>

<b>Job Duties</b>	<ul style="list-style-type: none"> <li>Maintain financial records of profit and loss;</li> <li>Establish internal controls to manage accounting services and analysis operations</li> <li>Evaluate cost and efficiency;</li> <li>Direct accounting activities for control of funds and property in accordance with accounting procedures</li> <li>Coordinate account maintenance, reconciliation of accounts, and preparation of payrolls;</li> <li>Record and control commitment, obligation, and expenditure of funds;</li> <li>Prepare financial reports;</li> <li>Conduct cost accounting and analysis;</li> <li>Administer and perform internal and contract auditing;</li> <li>Supervise appraisals of financial management and business activity;</li> <li>Inspect contractor records for compliance;</li> </ul>
<b>Education/ Training</b>	<ul style="list-style-type: none"> <li>Officers typically enter the Military after they have completed a four-year college degree; Financial Management Resource Officers typically have an education background in accounting or a related field.</li> <li>Job training for primarily consists of on-the-job learning in various training environments. Like other officers, they complete a comprehensive training program covering responsibilities, military structure and etiquette, traditions, and leadership development.             <ul style="list-style-type: none"> <li>Job-specific training content may include financial management techniques, including budget preparation and review; Military accounting; Personnel management and payroll procedures; Statistical analysis and fiscal planning.</li> </ul> </li> </ul>
<b>Qualifications</b>	<ul style="list-style-type: none"> <li>Interest in work requiring accuracy and attention to detail</li> <li>Preference for working with numbers and statistics</li> </ul>
<b>Related Credentials Offered</b>	<ul style="list-style-type: none"> <li>Accredited Financial Counselor</li> <li>Certified Government Financial Manager</li> </ul>

<b>Experience Requirement</b>	<p>Financial Management Resource Officer duties satisfy experience requirement for licensure if the candidate served at least 1,600 hours <i>in not less than 12 months</i> in this role.</p> <p>Otherwise, servicemember must demonstrate completion of 1,600 hours of qualifying experience over a period of not less than 12 months to satisfy requirement for licensure.</p>
<b>Education Requirement</b>	<p>Candidates for CPA licensure must ensure that they have completed the following:</p> <ul style="list-style-type: none"> <li>Graduation with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the Board.</li> <li><u>150 semester credits</u> of post-secondary education, not necessarily as part of the individual's undergraduate or graduate work.</li> <li>Of the 150 semester credits, there must be:             <ul style="list-style-type: none"> <li><u>24 semester credits</u> in the areas of:                 <ul style="list-style-type: none"> <li>Accounting and auditing</li> <li>Business law</li> <li>Economics</li> <li>Technology</li> <li>Finance</li> <li>Tax</li> </ul> </li> <li>An additional <u>12 semester credits</u> in the areas of:                 <ul style="list-style-type: none"> <li>Accounting &amp; audit</li> <li>Tax</li> </ul> </li> </ul> </li> </ul> <p>The servicemember is required to hold a bachelor's degree in accounting or a related field to perform job in the Marines.</p> <p>The servicemember <b>must</b> complete the <u>150-semester credit requirement</u> (including the 24-credit hour requirement in certain subject areas and the additional 12 semester credits in auditing and attest subjects or tax subjects) to satisfy education requirement for licensure. The servicemember's current level of education (bachelor's degree in accounting or related field) would not fully satisfy the education requirement for licensure and additional coursework would need to be completed to obtain the requisite semester credits for the CPA license.</p>
<b>Examination Requirement</b>	<p>Servicemember must pass the Uniform CPA Examination as a requirement for licensure.</p>



**State Board of Accountancy**  
Certified Public Accountant

**Navy**  
Accounting Officer (1005) [Officer]

**Licensure Requirement – Military Experience Equivalency Notes**

<b>Experience Requirement</b>	<p><b>1 Year (1,600 Hours)</b> - A candidate for CPA certification shall complete at least 1,600 hours of qualifying experience <i>in not less than 12 months</i> that:</p> <ul style="list-style-type: none"> <li>is completed within sixty (60) months preceding the certificate application date;</li> <li>includes providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, which were gained through employment in government, industry, academia, or public practice;</li> <li>is of a caliber satisfactory to the Board; and</li> <li>is verified by an individual with a current license to practice public accounting as a certified accountant or public accountant in this Commonwealth or another state or verified by a substantially equivalent licensed individual from a foreign country; or an individual who either employs the candidate or is employed by the same employer as the candidate, or has another similar relationship approved by the Board; or an individual who is directly or indirectly responsible for evaluating the candidate's work.</li> </ul>
<b>Education Requirement</b>	<p><b>Bachelor's Degree</b> - A candidate to sit for the Certified Public Accountant (CPA) certification examination shall have graduated with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed <b>a total of 150 semester credits</b> of post-secondary education, including at least <b>a total of 24 semester credits</b> of accounting and auditing, business law, economics, technology, finance or tax subjects of a content satisfactory to the board and an <b>additional 12 semester credits</b> in accounting and auditing subjects or tax subjects of a content satisfactory to the board, not necessarily as part of the individual's undergraduate or graduate work.</p> <p>Alternatively, a candidate can sit for the examination with a bachelor's degree with 120 semester credits if 24 of those 120 semester credit hours are obtained in accounting and auditing, business law, economics, technology, finance, or tax subjects. However, to apply to be licensed as a CPA, a candidate must have obtained the additional 30 semester credit hours for a total of 150 semester credit hours.</p>
<b>Examination Requirement</b>	<p><b>1 Examination</b> - Candidates must pass the Uniform CPA Examination.</p>
<b>Profession definition</b>	<p>An accountant certified by a state examining board as having fulfilled the requirements of state law to be a public accountant. Public Accounting is the practice to perform accounting skills, including, but not limited to, management advisory or consulting services, attest activity, business valuations, financial planning, preparation of tax returns or furnishing of advice on tax matters by a person holding out as a certified public accountant, public accountant, or firm.</p>

<b>Job Duties</b>	<ul style="list-style-type: none"> <li>Directs accounting activities for control of funds and property in accordance with federal and naval accounting procedures.</li> <li>Plans and assigns work for account maintenance, reconciliation of accounts, preparation of payrolls and examination of vouchers.</li> <li>Applies accounting procedures to operation of accounting department.</li> <li>Records and controls commitment, obligation, and expenditure of funds.</li> <li>Prepares reports of financial position.</li> <li>Conducts cost accounting and analysis.</li> </ul>
<b>Education/ Training</b>	<ul style="list-style-type: none"> <li>Accounting officers shall hold a four-year degree in accounting.</li> <li>Training for accountants primarily consists of on-the-job learning in various training environments. Like other officers, they complete a comprehensive training program covering responsibilities, military structure and etiquette, traditions, and leadership development.</li> <li>Job-specific training content may include: <ul style="list-style-type: none"> <li>Financial management techniques, including budget preparation and review</li> <li>Military accounting</li> <li>Personnel management and payroll procedures</li> <li>Statistical analysis and fiscal planning</li> </ul> </li> </ul>
<b>Qualifications</b>	<ul style="list-style-type: none"> <li>Interest in planning and directing the work of others</li> <li>Interest in work requiring accuracy and attention to detail</li> <li>Preference for working with numbers and statistics</li> </ul>
<b>Related Credentials Offered</b>	<ul style="list-style-type: none"> <li>Certified Government Financial Manager</li> </ul>

<b>Experience Requirement</b>	<p>Accounting Officer duties satisfy experience requirement for licensure if the candidate served at least 1,600 hours <i>in not less than 12 months</i> in this role.</p> <p>Otherwise, servicemember must demonstrate completion of 1,600 hours of qualifying experience over a period of not less than 12 months to satisfy requirement for licensure.</p>
<b>Education Requirement</b>	<p>Candidates for CPA licensure must ensure that they have completed the following:</p> <ul style="list-style-type: none"> <li>Graduation with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the Board.</li> <li><u>150 semester credits</u> of post-secondary education, not necessarily as part of the individual's undergraduate or graduate work.</li> <li>Of the 150 semester credits, there must be: <ul style="list-style-type: none"> <li><u>24 semester credits</u> in the areas of: <ul style="list-style-type: none"> <li>Accounting and auditing</li> <li>Business law</li> <li>Economics</li> <li>Technology</li> <li>Finance</li> <li>Tax</li> </ul> </li> <li>An additional <u>12 semester credits</u> in the areas of: <ul style="list-style-type: none"> <li>Accounting &amp; audit</li> <li>Tax</li> </ul> </li> </ul> </li> </ul> <p>The servicemember is required to hold a four-year degree in accounting to perform job in the Navy.</p> <p>The servicemember <b>must</b> complete the <u>150-semester credit requirement</u> (including the 24-credit hour requirement in certain subject areas and the additional 12 semester credits in auditing and attest subjects or tax subjects) to satisfy education requirement for licensure. The servicemember's current level of education (four-year degree in accounting) would not fully satisfy the education requirement for licensure and additional coursework would need to be completed to obtain the requisite semester credits for the CPA license.</p>
<b>Examination Requirement</b>	<p>Servicemember must pass the Uniform CPA Examination as a requirement for licensure.</p>

**State Board of Accountancy**  
Certified Public Accountant

**Navy**  
Supply Officer (SC) [Officer]

**Licensure Requirement – Military Experience Equivalency Notes**

<b>Experience Requirement</b>	<p><b>1 Year (1,600 Hours)</b> - A candidate for CPA certification shall complete at least 1,600 hours of qualifying experience <i>in not less than 12 months</i> that:</p> <ul style="list-style-type: none"> <li>is completed within sixty (60) months preceding the certificate application date;</li> <li>includes providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, which were gained through employment in government, industry, academia, or public practice;</li> <li>is of a caliber satisfactory to the Board; and</li> <li>is verified by an individual with a current license to practice public accounting as a certified accountant or public accountant in this Commonwealth or another state or verified by a substantially equivalent licensed individual from a foreign country; or an individual who either employs the candidate or is employed by the same employer as the candidate, or has another similar relationship approved by the Board; or an individual who is directly or indirectly responsible for evaluating the candidate's work.</li> </ul>
<b>Education Requirement</b>	<p><b>Bachelor's Degree</b> - A candidate to sit for the Certified Public Accountant (CPA) certification examination shall have graduated with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed a <b>total of 150 semester credits</b> of post-secondary education, including at least a <b>total of 24 semester credits</b> of accounting and auditing, business law, economics, technology, finance or tax subjects of a content satisfactory to the board and an <b>additional 12 semester credits</b> in accounting and auditing subjects or tax subjects of a content satisfactory to the board, not necessarily as part of the individual's undergraduate or graduate work.</p> <p>Alternatively, a candidate can sit for the examination with a bachelor's degree with 120 semester credits if 24 of those 120 semester credit hours are obtained in accounting and auditing, business law, economics, technology, finance, or tax subjects. However, to apply to be licensed as a CPA, a candidate must have obtained the additional 30 semester credit hours for a total of 150 semester credit hours.</p>
<b>Examination Requirement</b>	<p><b>1 Examination</b> - Candidates must pass the Uniform CPA Examination.</p>
<b>Profession definition</b>	<p>An accountant certified by a state examining board as having fulfilled the requirements of state law to be a public accountant. Public Accounting is the practice to perform accounting skills, including, but not limited to, management advisory or consulting services, attest activity, business valuations, financial planning, preparation of tax returns or furnishing of advice on tax matters by a person holding out as a certified public accountant, public accountant, or firm.</p>

<b>Job Duties</b>	<ul style="list-style-type: none"> <li>Analyze the demand for supplies and forecast future needs</li> <li>Manage the inspection, shipping, handling, and packaging of supplies and equipment</li> <li>Direct personnel who receive inventory and issue supplies and equipment</li> <li>Evaluate bids and proposals submitted by potential suppliers</li> <li>Oversee the handling of special items, such as medicine and explosives</li> <li>Evaluating bids and proposals submitted by potential suppliers</li> <li>Maintaining budgets</li> </ul>
<b>Education/ Training</b>	<ul style="list-style-type: none"> <li>This Officer position requires at least a four-year degree.</li> <li>Degrees in accounting, business, science, technology, engineering, and mathematics are preferred but not required. A graduate degree is preferred by not required.</li> </ul>
<b>Qualifications</b>	<ul style="list-style-type: none"> <li>Supply Officers must first attend Officer Candidate School (OCS) in Newport, Rhode Island. From there, Supply Officers attend Navy Supply School in Newport, Rhode Island, for a 27-week Basic Qualification Course.</li> <li>This course emphasizes problem solving in real shipboard situations and provides training in inventory management, food and retail operations, leadership, and management.</li> <li>Officers may also receive specialized training in transportation management, freight classifications, methods of working with civilian and other service carriers, and special handling of medicines and explosives.</li> </ul>
<b>Related Credentials Offered</b>	<ul style="list-style-type: none"> <li>Certified Supply Chain Professional</li> <li>SCPro Level One - Cornerstone of Supply Chain Management</li> </ul>

<b>Experience Requirement</b>	<p>Servicemember must demonstrate completion of 1,600 hours <i>in not less than 12 months</i> of qualifying experience to satisfy requirement for licensure.</p> <p>Some Health Services Comptroller duties may count towards the 1,600-hour experience requirement. This will depend on the specific duties completed by the servicemember during time of service.</p>
<b>Education Requirement</b>	<p>Candidates for CPA licensure must ensure that they have completed the following:</p> <ul style="list-style-type: none"> <li>Graduation with a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the Board.</li> <li><u>150 semester credits</u> of post-secondary education, not necessarily as part of the individual's undergraduate or graduate work.</li> <li>Of the 150 semester credits, there must be: <ul style="list-style-type: none"> <li><u>24 semester credits</u> in the areas of: <ul style="list-style-type: none"> <li>Accounting and auditing</li> <li>Business law</li> <li>Economics</li> <li>Technology</li> <li>Finance</li> <li>Tax</li> </ul> </li> <li>An additional <u>12 semester credits</u> in the areas of: <ul style="list-style-type: none"> <li>Accounting &amp; audit</li> <li>Tax</li> </ul> </li> </ul> </li> </ul> <p>The servicemember is required to hold a bachelor's degree in accounting, business, science, technology, engineering, or mathematics to perform job in the Navy.</p> <p>The servicemember <b>must</b> complete the <u>150-semester credit requirement</u> (including the 24-credit hour requirement in certain subject areas and the additional 12 semester credits in auditing and attest subjects or tax subjects) to satisfy education requirement for licensure. The servicemember's current level of education (bachelor's degree accounting, business, science, technology, engineering, or mathematics) would not fully satisfy the education requirement for licensure and additional coursework would need to be completed to obtain the requisite semester credits for the CPA license.</p>
<b>Examination Requirement</b>	<p>Servicemember must pass the Uniform CPA Examination as a requirement for licensure.</p>