Occupational Licensing Study
50 State Comparison

State Board of Accountancy

Certified Public Accountant

Presented by the Pennsylvania Department of State
2020
Certified Public Accountant

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 or performing for a client or potential client: (1) Attest activity. (2) Other services involving the use of accounting skills, including, but not limited to, management advisory or consulting services, 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.
THE STATE BOARD OF ACCOUNTANCY

Certified Public Accountant

Degree Requirement

Examination Requirement

Degrees:
- Bachelors

States with 1 required examination
- States with 2 required examinations
- States with 3 required examinations
To allow for comparison, CE requirements have been adjusted to 2-year reporting cycles.
THE STATE BOARD OF ACCOUNTANCY

Certified Public Accountant

Initial Licensing Fee

- HIGHEST: $690.00 (Alaska)
- LOWEST: $50.00 (FL, OK, SD)
- U.S. avg.: $174.05

- PA: $65.00

*Initial licensing fee comparison excludes examination fees, background check fees, and finger printing fees.

Renewal Fees

- HIGHEST: $1,130.00 (Connecticut)
- LOWEST: $10.00 (Nebraska)
- U.S. avg.: $150.00

- PA: $100.00

*To allow for comparisons, all fees have been adjusted to biennial renewal cycles.
## States with Reciprocity or Endorsement

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<tr>
<th>Endorsement</th>
<th>Reciprocity</th>
<th>Not Specified in Legislation</th>
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**Act 41, signed by Governor Wolf on July 2, 2019, allows for portability of out-of-state professional licensees coming to work in Pennsylvania. Act 41 does this by granting all boards and commissions within the Commonwealth the authority to immediately endorse licensees from other states, territories or jurisdictions (with substantially equivalent licensing requirements) who are active, in good standing and without discipline against their license or criminal conviction. If a licensee comes from a jurisdiction that does not have substantially equal requirements for licensure, then the boards/commissions may grant a provisional licenses for a period of such time to allow the new resident to meet the necessary requirements, allowing them access to gainful employment in the interim.**
Public Accountants is no longer regulated in Pennsylvania but the following states still regulate it.

States that do regulate this occupation:
- Alabama - Registered
- Arkansas - Licensed
- California - Registered
- Delaware - Permitted
- Hawaii - Licensed
- Indiana - Certified
- Iowa - Licensed
- Kansas - Licensed
- Kentucky - Licensed
- Minnesota - Registered
- New Hampshire - *Grandfathered License
- New York - *Grandfathered License
- Oregon - Licensed
- South Carolina - Licensed
- South Dakota - Licensed

Wisconsin is the only state that does not require continuing education requirements for CPAs.
Sources:
State Licensing Boards

Alabama
https://www.asbpa.alabama.gov/

Alaska
https://www.commerce.alaska.gov/web/cbpl/professionallicensing/boardofpublicaccountancy.aspx

Arizona
https://www.azaccountancy.gov/

Arkansas
https://asbpa.arkansas.gov/

California
https://www.dca.ca.gov/cba/

Colorado
https://www.colorado.gov/pacific/dora/Accountancy

Connecticut

Delaware
https://dpr.delaware.gov/boards/accountancy/

District of Columbia
https://www.dllr.state.md.us/license/cpa/

Florida

Georgia
https://gsba.georgia.gov/

Hawaii
https://cca.hawaii.gov/

Idaho
https://isba.idaho.gov/

Illinois
https://www.idfpr.com/profs/pa.asp

Indiana
https://www.in.gov/pla/

Iowa
https://plb.iowa.gov/

Kansas
http://www.ksboa.org/index.htm

Kentucky
https://cpa.ky.gov/Pages/default.aspx

Louisiana
http://cpaboard.state.la.us/

Maine

Maryland
https://www.dllr.state.md.us/license/cpa/

Massachusetts
https://www.mass.gov/orgs/board-of-public-accountancy

Michigan
https://www.michigan.gov/lara/0,4601,7-154-89334,72600,72602,72731,72855---,00.html

Minnesota
https://mn.gov/elicense/a-2/?id=1083-231591#/list/appid/filterType/filterValue//page/1#sort/order/

Mississippi
http://www.msbo.ms.gov/Pages/Home.aspx

Missouri
http://pr.mo.gov/accountancy.asp

Montana
http://boardsbsdli.mt.gov/pac

Nebraska
http://boardsbsdli.mt.gov/pac

Nevada
http://www.nvaccountancy.com/index.fx

New Hampshire
https://www.oplc.nh.gov/accountancy/

New Jersey
http://www.njconsumeraffairs.gov/acc/Pages/default.aspx

New Mexico
http://www.rld.state.nm.us/boards/accountancy.aspx

New York
http://www.op.nysed.gov/prof/cpa/cpalic.htm

North Carolina
https://nccpaboard.gov/

North Dakota
http://www.nd.gov/ndsba/regulations.html

Ohio
http://acc.ohio.gov/Licensing/CPA-Certificate

Oklahoma

Oregon
https://www.oregon.gov/BOA/Pages/index.aspx

Pennsylvania
http://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Pages/default.aspx

Rhode Island
http://www.dbi.state.ri.us/divisions/accountancy/

South Carolina
https://www.scstatehouse.gov/code/t40c002.php

South Dakota
http://dir.sd.gov/accountancy/default.aspx

Tennessee
https://www.tn.gov/commerce/regboards/accountancy.html

Texas
http://www.tsbpa.state.tx.us/

Utah
https://dpl.utah.gov/CPA/index.html

Vermont
https://www.sec.state.vt.us/professional-regulation/list-of-professions/accountancy.aspx

Virginia
http://www.boa.virginia.gov/

Washington
https://acb.wa.gov/

West Virginia
https://www.boa.wv.gov/

Wisconsin
https://dsps.wi.gov/Pages/Professions/Accountant/Default.aspx

Wyoming
https://sites.google.com/a/wyo.gov/wyoming-cpa/