

## Accountancy (MAcc)

The educational requirements for professional licensure as a CPA are met when a student earns 150 credit hours, including a bachelor's degree. For many states, the educational requirements are met when a student earns a graduate degree from a program accredited by the [Association to Advance Collegiate Schools of Business \(AACSB\)](#). Mercer's Stetson-Hatcher School of Business is accredited by the AACSB, and the Master of Accountancy program is designed to meet the educational requirements to sit for the Uniform CPA Exam.

All states and territories have additional requirements for professional licensure, including passage of the CPA Exam and, in several states, passage of the AICPA or other state professional ethics exam. Other requirements include work experience, residency, citizenship, an application, and fees, etc. Each state board, agency, or department has the ultimate authority and discretion to determine whether professional licensure or certification will be issued.

Below is a table that displays states where the Master of Accountancy program meets, does not meet, or Mercer is unable to determine if it meets requirements. Please review the table closely to determine if the MAcc program meets the educational requirements in the state in which you reside or intend to seek licensure.

**Program Contact:** [Dr. Julie Petherbridge](#)

State/Territory	Regulatory Body	Meets	Does Not Meet	Unable to Determine
Alabama	<a href="#">Alabama State Board of Public Accountancy</a>	X		
Alaska	<a href="#">Alaska Board of Public Accountancy</a>	X		
Arizona	<a href="#">Arizona State Board of Accountancy</a>	X		
Arkansas	<a href="#">Arkansas State Board of Public Accountancy</a>	X		
California	<a href="#">California Board of Accountancy</a>		X*	
Colorado	<a href="#">Colorado State Board of Accountancy</a>	X		
Connecticut	<a href="#">Connecticut State Board of Accountancy</a>	X		
Delaware	<a href="#">Delaware Board of Accountancy</a>	X		
District of Columbia (DC)	<a href="#">District of Columbia Board of Accountancy</a>	X		
Florida	<a href="#">Florida Board of Accountancy</a>	X		

<b>State/Territory</b>	<b>Regulatory Body</b>	<b>Meets</b>	<b>Does Not Meet</b>	<b>Unable to Determine</b>
Georgia	<a href="#">Georgia State Board of Accountancy</a>	X		
Hawaii	<a href="#">Hawaii Board of Public Accountancy</a>	X		
Idaho	<a href="#">Idaho State Board of Accountancy</a>	X		
Illinois	<a href="#">Illinois Board of Examiners</a>	X		
Indiana	<a href="#">Indiana Board of Accountancy</a>	X		
Iowa	<a href="#">Iowa Accountancy Examining Board</a>	X		
Kansas	<a href="#">Kansas Board of Accountancy</a>	X		
Kentucky	<a href="#">Kentucky Board of Accountancy</a>	X		
Louisiana	<a href="#">State Board of Certified Public Accountants of Louisiana</a>	X		
Maine	<a href="#">Maine Board of Accountancy</a>	X		
Maryland	<a href="#">Maryland Board of Public Accountancy</a>	X		
Massachusetts	<a href="#">Massachusetts Board of Public Accountancy</a>	X		
Michigan	<a href="#">Michigan State Board of Accountancy</a>	X		
Minnesota	<a href="#">Minnesota Board of Accountancy</a>	X		
Mississippi	<a href="#">Mississippi State Board of Public Accountancy</a>	X		
Missouri	<a href="#">Missouri State Board of Accountancy</a>	X		
Montana	<a href="#">Montana Board of Public Accountants</a>	X		
Nebraska	<a href="#">Nebraska Board of Public Accountancy</a>	X		
Nevada	<a href="#">Nevada State Board of Accountancy</a>	X		
New Hampshire	<a href="#">New Hampshire Board of Accountancy</a>	X		
New Jersey	<a href="#">New Jersey State Board of Accountancy</a>	X		
New Mexico	<a href="#">New Mexico Public Accountancy Board</a>	X		
New York	<a href="#">New York State Board of Public Accountancy</a>	X		
North Carolina	<a href="#">North Carolina State Board of CPA Examiners</a>	X		

<b>State/Territory</b>	<b>Regulatory Body</b>	<b>Meets</b>	<b>Does Not Meet</b>	<b>Unable to Determine</b>
North Dakota	<a href="#">North Dakota State Board of Accountancy</a>	X		
Ohio	<a href="#">Accountancy Board of Ohio</a>	X		
Oklahoma	<a href="#">Oklahoma Accountancy Board</a>	X		
Oregon	<a href="#">Oregon Board of Accountancy</a>	X		
Pennsylvania	<a href="#">Pennsylvania State Board of Accountancy</a>	X		
Rhode Island	<a href="#">Rhode Island Board of Accountancy</a>	X		
South Carolina	<a href="#">South Carolina Board of Accountancy</a>	X		
South Dakota	<a href="#">South Dakota Board of Accountancy</a>	X		
Tennessee	<a href="#">Tennessee State Board of Accountancy</a>	X		
Texas	<a href="#">Texas State Board of Public Accountancy</a>	X		
Utah	<a href="#">Utah Board of Accountancy</a>	X		
Vermont	<a href="#">Vermont Board of Public Accountancy</a>	X		
Virginia	<a href="#">Virginia Board of Accountancy</a>	X		
Washington	<a href="#">Washington State Board of Accountancy</a>	X		
West Virginia	<a href="#">West Virginia Board of Accountancy</a>	X		
Wisconsin	<a href="#">Wisconsin Accounting Examining Board</a>	X		
Wyoming	<a href="#">Wyoming Board of Certified Public Accountants</a>	X		
American Samoa	<a href="#">American Samoa Territorial Board of Public Accountancy</a>	X		
Guam	<a href="#">Guam Board of Accountancy</a>	X		
Northern Mariana Islands	<a href="#">CNMI Board of Accountancy</a>	X		
Palau	<a href="#">Palau Board of Accountancy</a>	X		
Puerto Rico	<a href="#">Puerto Rico Board of Examiners of Certified Public Accountants</a>	X		
US Virgin Islands	<a href="#">Virgin Islands Board of Public Accountancy</a>	X		

\*applicants must have 7 semester units of ethics beyond the MAcc curriculum.

Updated August 2023