

## Education Requirements

Please note: Accounting courses must be at the intermediate or advanced level.

	<b>Requirement to sit for CPA Exam</b> (Minnesota Rules 1105.1500)	<b>Requirement for Licensure</b> (Minnesota Rules 1105.2900)
<b>Pathways</b>  <b>150 Semester Hours</b> - or - <b>Bachelor's Degree</b>	Bachelor's degree at an institution accredited by a national or regional accrediting agency ❖ 24 semester hours in accounting, including: <ul style="list-style-type: none"> <li>• Auditing or Attest</li> <li>• Financial Accounting</li> <li>• Management or Cost Accounting</li> <li>• Taxation</li> </ul>	Same as the Education required for the exam, plus: <ul style="list-style-type: none"> <li>❖ 24 semester hours in business-related subjects</li> </ul>
	Bachelor's degree at an institution accredited by AACSB or ACBSP ❖ 24 semester hours in accounting, including: <ul style="list-style-type: none"> <li>• Auditing or Attest</li> <li>• Financial Accounting</li> <li>• Management or Cost Accounting</li> <li>• Taxation</li> </ul> ❖ 24 semester hours in business-related subjects	Same as the Education required for the CPA exam.
<b>Pathways</b>  <b>150 Semester Hours</b> - or - <b>Master's Degree</b>	Graduate degree at an institution accredited by a national or regional accrediting agency ❖ 24 semester hours in accounting, including: <ul style="list-style-type: none"> <li>• Auditing or Attest</li> <li>• Financial Accounting</li> <li>• Management or Cost Accounting</li> <li>• Taxation</li> </ul>	Same as the Education required for the exam, plus: <ul style="list-style-type: none"> <li>❖ 24 semester hours in business-related subjects</li> </ul>
	Graduate degree at an institution accredited by AACSB or ACBSP ❖ 24 semester hours in accounting at the undergraduate level <b>OR</b> ❖ 15 semester hours at the graduate level <b>OR</b> ❖ an equivalent combination thereof  Which includes: <ul style="list-style-type: none"> <li>• Auditing or Attest</li> <li>• Financial Accounting</li> <li>• Management or Cost Accounting</li> <li>• Taxation</li> </ul>	Same as the Education required for the CPA exam.
	Graduate degree at an institution accredited by AACSB or ACBSP ❖ Concentration in accounting from an accounting program or department accredited by the AACSB or ACBSP	Same as the Education required for the CPA exam.