

## Education Requirements

|                                                                                               | Requirement to sit for CPA Exam<br>(MN Rules 1105.1500)                                                                                                                                                                                                                                                                                                                                                                                     | Requirement for Licensure<br>(MN Rules 1105.2900)                                                          |
|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| <b>Pathways</b><br><br><b>150 Semester Hours</b><br><b>- or -</b><br><b>Bachelor's Degree</b> | Bachelor's degree at an institution accredited by a national or regional accrediting agency<br><br>❖ 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> Accounting courses must be at the intermediate or advanced level.                                                      | Same as the Education required for the exam, plus:<br><br>❖ 24 semester hours in business-related subjects |
|                                                                                               | Bachelor's degree at an institution accredited by AACSB or ACBSP<br><br>❖ 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><br><br><b>150 Semester Hours</b><br><b>- or -</b><br><b>Master's Degree</b>   | Graduate degree at an institution accredited by a national or regional accrediting agency<br><br>❖ 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:<br><br>❖ 24 semester hours in business-related subjects |
|                                                                                               | Graduate degree at an institution accredited by AACSB or ACBSP<br><br>❖ 24 semester hours in accounting at the undergraduate level<br><b>OR</b><br>❖ 15 semester hours at the graduate level<br><b>OR</b><br>❖ an equivalent combination thereof<br><br>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<br><br>❖ Concentration in accounting from an accounting program or department accredited by the AACSB or ACBSP                                                                                                                                                                                                                                                               | Same as the Education required for the CPA exam.                                                           |