
UTAH CPA EDUCATION CHECKLIST

Education Requirements to Qualify a Candidate to Sit for the CPA Examination in Utah

REFERENCE SITES:

- Division of Occupational and Professional Licensing (DOPL)
 - <http://www.dopl.utah.gov>
- Statute and Rules governing CPA examination and licensure
 - <http://www.dopl.utah.gov/licensing/accountancy.html>
- Candidate Information Brochure:
 - http://www.prometric.com/NR/rdonlyres/espykdyq7e4lneme6iawa5ba6csypo7c5kkfkwbukahbzqgvkha6i6yxqyq5vzwkye4dlsqqpdk7n4qzpq66vkpah/UTCPACIB_20060801C.pdf
 - Prometric Site for CPA exam: <http://www.prometric.com/CPA/default.htm>
- CPA-Exam Site: <http://www.cpa-exam.org/>
 - Utah Application: <http://www.nasba.org/nasbaweb/NASBAWeb.nsf/wpecsp?openform&stateabbrev=UT>
- Utah Association of CPAs
 - <http://www.uacpa.org>
 - Student Resource Center: <http://www.uacpa.org/index.php?ID=319>

CONTACTS:

- **For questions about licensing:**
 - Division of Occupational and Professional Licensing
 - P.O. Box 146741
 - Salt Lake City, UT 84114-6741
 - Phone: 866.275.3675
- **For questions about exams:**
 - Thomson Prometric
 - 1260 Energy Lane
 - St. Paul, MN 55018
 - Phone: 800.882.3981
 - www.experiononline.com

ACCEPTED ACCREDITATION ORGANIZATIONS:

- **AACSB:** Association to Advance Collegiate Schools of Business
 - <http://www.aacsb.edu>
- **ACBSP:** Association of Collegiate Business Schools and Programs
 - <http://www.acbsp.org>
- **NASC:** Northwest Association of Schools and Colleges
 - <http://www.nwccu.org/>
- **COC:** Commission on Colleges
 - <http://www.sacscoc.org/>
- **NCACS:** North Central Association of Colleges and Schools
 - <http://www.northcentralassociation.org/>
- **CIHE:** Commission on Institutions of Higher Education
 - <http://www.neasc.org/cihe/cihe.htm>

FOUR OPTIONS FOR EDUCATION/DEGREE CRITERIA NECESSARY TO SIT FOR THE CPA EXAM IN UTAH:

(Education must include 150 semester (225 quarter) hours and must meet one of the four criteria below, as evidenced through submitting an official transcript)

- **Graduate degree in Accounting** from AACSB or ACBSP accredited program [R156-26a-302a(1)(a)(i)]
- **Masters of Business Administration** degree from an AACSB or ACBSP accredited program with not less than:
 - 24 semester (36 quarter) **upper division** hours [R156-26a-302a(1)(a)(ii)(A)] or
 - 15 semester (24 quarter) **graduate hours** [R156-26a-302a(1)(a)(ii)(B)] with at least one course in the following subjects: Financial Accounting, Auditing, Taxation, Management Accounting
 - An **equivalent combination of graduate and upper division accounting courses** [R156-26a-302a(1)(a)(ii)(C)] covering the subjects of financial accounting, auditing, taxation, and management accounting.
 - One hour of graduate level course work being equivalent to 1.6 hour of upper division course work
- **Baccalaureate degree in business or accounting** from an AACSB or ACBSP accredited program **and 30 semester (45 quarter) hours** beyond the requirements for a baccalaureate degree which includes not less than:
 - 16 semester (24 quarter) **upper division hours** in covering the subjects of financial accounting, auditing, taxation, and management accounting [R156-26a-302a-(1)(a)(iii)(A)].
 - Must have at least one course with a minimum of two semester (3 quarter) hours (when combined with the requirement below)
 - 8 semester (12 quarter) hours in **graduate level accounting courses** covering the subjects of financial accounting, auditing, taxation, and management accounting [R156-26a-302a-(1)(a)(iii)(B)].
 - Must have at least one course with a minimum of two semester (3 quarter) hours (when combined with the requirement above)
 - [R156-26a-302a-(1)(a)(iii)(B)].**upper division non-accounting business courses**
 - 12 semester (18 quarter) hours in **graduate level business or accounting courses**; AND
 - 10 semester (15 quarter) hours of **either graduate or upper division accounting or business courses**

- **Graduate or undergraduate program** from an institution accredited by Northwest Association of Schools and Colleges, Commission on Colleges, North Central Association of Colleges and Schools, Commission on Institutions of Higher Education, or equivalent accrediting institution (as determined by the State Board of Accountancy). [R156-26a-302a-(1)(b)].
 - **30 semester (45 quarter) hours in business or related courses providing a minimum of 2 semester (3 quarter) hours in each of the following subjects** [R156-26a-302a-(1)(b)(i)]:
 - Business law
 - Computers
 - Economics
 - Ethics
 - Finance
 - Statistics and quantitative methods
 - Written and oral communications; and
 - Business administration such as marketing, production, management, policy or organizational behavior
 - **24 semester (36 quarter) hours in upper division accounting courses with a minimum of 2 semester (3 quarter) hours in each of the following subjects:** [R156-26a-302a-(1)(b)(ii)]
 - Auditing
 - Finance
 - Managerial or cost accounting
 - Systems
 - Taxes
 - **30 semester (45 quarter) hours beyond the requirements for a baccalaureate degree of additional business related course work including not less than:** [R156-26a-302a-(1)(b)(iii)]
 - 8 semester (12 quarter) hours in graduate accounting courses
 - 12 semester (18 quarter) hours in graduate accounting or graduate business courses; AND
 - 10 semester (15 quarter) upper hours of division undergraduate or graduate level additional business related courses

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Worksheets for Education Compliance

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WORKSHEET ONE: GRADUATE DEGREE IN ACCOUNTING FROM AACSB OR ACBSP ACCREDITED PROGRAM [R156-26A-302A(1)(A)(I)]

- Submit official transcript along with application to sit for the CPA exam. No additional requirements necessary to meet the education requirement to sit for the CPA exam in Utah.

WORKSHEET TWO: MASTERS OF BUSINESS ADMINISTRATION DEGREE FROM AN AACSB OR ACBSP ACCREDITED PROGRAM

- 24 semester (36 quarter) **upper division** accounting courses with at least one course in the following subjects [R156-26a-302a(1)(a)(ii)(A)]

	Course Title	Course Number	Credit Hours
<input type="radio"/> Financial Accounting	_____	_____	_____
<input type="radio"/> Auditing	_____	_____	_____
<input type="radio"/> Taxation	_____	_____	_____
<input type="radio"/> Management Accounting	_____	_____	_____
	Total Hours:		_____

- **OR** 15 semester (24 quarter) **graduate hours** [R156-26a-302a(1)(a)(ii)(B)] with at least one course in the following subjects:

	Course Title	Course Number	Credit Hours
<input type="radio"/> Financial Accounting	_____	_____	_____
<input type="radio"/> Auditing	_____	_____	_____
<input type="radio"/> Taxation	_____	_____	_____
<input type="radio"/> Management Accounting	_____	_____	_____
	Total Hours:		_____

- An **equivalent combination of graduate and upper division accounting courses** [R156-26a-302a(1)(a)(ii)(C)] covering the subjects of financial accounting, auditing, taxation, and management accounting.
 - One hour of graduate level course work being equivalent to 1.6 hour of upper division course work

WORKSHEET THREE: BACCALAUREATE DEGREE FROM AACAB OR ACBSP IN BUSINESS OR ACCOUNTING AND 30 SEMESTER (45 QUARTER) HOURS BEYOND THE REQUIREMENTS FOR A BACCALAUREATE DEGREES, WHICH INCLUDES NOT LESS THAN:

- 16 semester (24 quarter) **upper division hours** in covering the subjects of financial accounting, auditing, taxation, and management accounting [R156-26a-302a-(1)(a)(iii)(A)].
 - Must have at least **one course with a minimum of two semester (3 quarter) hours** (when combined with the requirement below)

	<u>Course Title</u>	<u>Course Number</u>	<u>Credit Hours</u>
○ Financial Accounting	_____		
○ Auditing	_____		
○ Taxation	_____		
○ Management Accounting	_____		
Total Hours:			_____

- 8 semester (12 quarter) hours in **graduate level accounting courses** covering the subjects of financial accounting, auditing, taxation, and management accounting [R156-26a-302a-(1)(a)(iii)(B)].
 - Must have at least one course with a minimum of two semester (3 quarter) hours (when combined with the requirement above)

	<u>Course Title</u>	<u>Course Number</u>	<u>Credit Hours</u>
○ Financial Accounting	_____		
○ Auditing	_____		
○ Taxation	_____		
○ Management Accounting	_____		
Total Hours:			_____

- [12 semester (18 quarter) hours R156-26a-302a-(1)(a)(iii)(B)] **upper division non-accounting business courses**

	Course Title	Course Number	Credit Hours
Upper Division Business	_____	_____	_____
Upper Division Business	_____	_____	_____
Upper Division Business	_____	_____	_____
Upper Division Business	_____	_____	_____
Upper Division Business	_____	_____	_____
Total Hours:			_____

- 12 semester (18 quarter) hours in **graduate level business or accounting courses; AND**

	Course Title	Course Number	Credit Hours
Graduate Accounting/Business	_____	_____	_____
Graduate Accounting/Business	_____	_____	_____
Graduate Accounting/Business	_____	_____	_____
Graduate Accounting/Business	_____	_____	_____
Graduate Accounting/Business	_____	_____	_____
Total Hours:			_____

- 10 semester (15 quarter) hours of **either graduate or upper division accounting or business courses**

	Course Title	Course Number	Credit Hours
Accounting/Business Course	_____	_____	_____
Accounting/Business Course	_____	_____	_____
Accounting/Business Course	_____	_____	_____
Accounting/Business Course	_____	_____	_____
Accounting/Business Course	_____	_____	_____
Accounting/Business Course	_____	_____	_____
Accounting/Business Course	_____	_____	_____
Accounting/Business Course	_____	_____	_____
Accounting/Business Course	_____	_____	_____
Accounting/Business Course	_____	_____	_____
	Total Hours:		_____

Worksheet Four: Graduate or Undergraduate program from NASC; COC, NACS, or CIHE

- 30 semester (45 quarter) hours in business or related courses providing a minimum of 2 semester (3 quarter) hours in each of the following subjects [R156-26a-302a-(1)(b)(i)]:

	Course Title	Course Number	Credit Hours
▪ Business law	_____		
▪ Computers	_____		
▪ Economics	_____		
▪ Ethics	_____		
▪ Finance	_____		
▪ Statistics and quantitative methods	_____		
▪ Written and oral communications; and	_____		
▪ Business administration such as marketing, production, management, policy or organizational behavior	_____		
Total Hours:			_____

- **AND:** 24 semester (36 quarter) hours in upper division accounting courses with a minimum of 2 semester (3 quarter) hours in each of the following subjects: [R156-26a-302a-(1)(b)(ii)]

	Course Title	Course Number	Credit Hours
▪ Auditing	_____		
▪ Finance	_____		
▪ Managerial or cost accounting	_____		
▪ Systems	_____		
▪ Taxes	_____		
Total Hours:			_____

- **AND: 30 semester (45 quarter) hours beyond the requirements for a baccalaureate degree of additional business related course work including not less than: [R156-26a-302a-(1)(b)(iii)]**

- 8 semester (12 quarter) hours in graduate accounting courses

	<u>Course Title</u>	<u>Course Number</u>	<u>Credit Hours</u>
Graduate Accounting	_____	_____	_____
Graduate Accounting	_____	_____	_____
Graduate Accounting	_____	_____	_____
Graduate Accounting	_____	_____	_____
Graduate Accounting	_____	_____	_____
Total Hours:			_____

- **AND:12 semester (18 quarter) hours in graduate accounting or graduate business courses;**

	<u>Course Title</u>	<u>Course Number</u>	<u>Credit Hours</u>
Graduate Accounting/Business	_____	_____	_____
Graduate Accounting/Business	_____	_____	_____
Graduate Accounting/Business	_____	_____	_____
Graduate Accounting/Business	_____	_____	_____
Graduate Accounting/Business	_____	_____	_____
Total Hours:			_____

- **AND:** 10 semester (15 quarter) upper hours of division undergraduate or graduate level additional business related courses

	Course Title	Course Number	Credit Hours
Business Course	_____		
Business Course	_____		
Business Course	_____		
Business Course	_____		
Business Course	_____		
Business Course	_____		
Business Course	_____		
Business Course	_____		
Business Course	_____		
Business Course	_____		
		Total Hours:	_____