

This document was prepared by the ACCA USA office and is intended to assist ACCA members and students living in or moving to the United States achieve the national qualification.

Any information in this document is intended for informational purposes and should be confirmed with the appropriate State Board of Accountancy before proceeding.

WHAT IS A CPA?

A CPA stands for Certified Public Accountant. A CPA is a statutory designation for qualified accountants in the United States who have passed the Uniformed Certified Public Accountant Examination and have met additional state education and experience requirements.

DO I NEED TO BE A CPA IN ORDER TO WORK IN THE USA?

ACCA members currently living in the USA have varying opinions as to whether a CPA is necessary to have a successful career in this country. Below is information provided by two of ACCA USA's Committee Members on their views:

Adam Segal

ACCA USA Florida Chapter Head

It's tough in the U.S. because unless you work for a large international company, ACCA is less well known. It is up to us as individuals who hold the qualification to sell it to prospective employers. The key is just getting a foot in the door. If you want to live and work in the U.S as a professional accountant, try to obtain a CPA license if you can.

Siobhan Pandya

ACCA USA Dallas Chapter Head

The ACCA qualification provides members and students with the foundation required to succeed in any business role. The broad range of subjects covered including Tax, Audit and Law mean that ACCA members can provide valuable input to any decision making process and are key assets to any organization.

The ACCA qualification and its benefits are being increasingly recognized in the U.S. therefore minimizing the need to pursue the CPA qualification. The ACCA qualification not only matches but surpasses the CPA qualification in many ways therefore making it the best way forward.

HOW ARE CPAS LICENSED IN THE USA?

CPAs are licensed on the state level and not through a membership association such as AICPA. In order to become a CPA in the USA, a candidate must first decide in which state he or she would like to be licensed. The candidate should then contact that State Board of Accountancy for information regarding specific requirements and necessary documentation. A list of state boards along with appropriate contact information is below.

WHAT EDUCATION IS REQUIRED TO BECOME A CPA?

In general, all state boards require 150 hours of education in order to qualify to sit the Uniform CPA exam. There are a few states that continue to accept less than 150, though that is changing in most of the states, enumerated below:

- Colorado (effective January 2015, 150 hours will be necessary);
- New Hampshire (effective July 2014, 150 hours will be necessary);
- US Virgin Islands; and
- Vermont (effective July 2014, 150 hours will be necessary).

WHAT IS IMA AND WHAT IS ACCA'S RELATIONSHIP WITH IMA?

The [Institute of Management Accountants](#) (IMA) is a global association of accounting and financial professionals with more than 60,000 members worldwide and an accounting accreditation program, conferring the certified management accountant (CMA) designation. IMA is headquartered in Montvale, NJ, USA.

ACCA and IMA remain strongly committed to their wide strategic partnership, the *Financial Leadership and Performance* initiative, which aims to support the career development goals of Chief Financial Officers (CFOs) and other aspiring professionals, through a variety of resources including research, thought leadership, and a joint website.

WHAT IS THE DIFFERENCE BETWEEN A USA CPA AND CMA DESIGNATION?

CMAs work in or for companies focusing on driving business performance. A CMA analyzes the company's financial history to achieve a better understanding of the current business and build strategic plans and compliance structure to lead a business towards its future goals.

CPAs generally work in either Public Accounting or inside companies. Typically, CPAs focus on compliance, usually in the areas of attestations (audit, reviews, compilations, or corporate reporting/filings) and taxes (planning/consulting and filing returns).

WHAT ARE FOREIGN CREDENTIAL EVALUATION SERVICES AND WHY DO I NEED TO ENGAGE WITH ONE?

Foreign credential evaluation services provide international education intelligence by evaluating and translating international credentials and issuing a report of equivalency in terms of the educational system in the United States. Evaluations are accepted by thousands of academic institutions, employers, licensing and certification boards, and government agencies.

An individual seeking the CPA designation that has foreign education credentials, including the ACCA qualification, must have that education evaluated by a foreign credential evaluation service in order to determine how many credits will count towards sitting the Uniformed CPA Examination.

WHAT FOREIGN CREDENTIAL EVALUATION SERVICES ARE ACCEPTED BY STATE BOARDS OF ACCOUNTANCY?

There is no one evaluation service that is accepted by all state boards. Some evaluation services are recognized by more states than others. When choosing a service it is best to ask if they are accepted in the state that you will be applying to. There are 26 foreign credential services. The top five evaluators are:

- Educational Credential Evaluators (ECE),
- Foreign Academic Credential Services (FACS),
- International Education Research Foundation (IERF),
- Josef Silny & Associates, and
- World Education Services (WES).

WHERE CAN I FIND MORE INFORMATION ABOUT THE STATE-BY-STATE CPA REQUIREMENTS?

For more information on state requirements, please contact the State Board of Accountancy for which you would like more information. A list of state boards along with appropriate contact information is below.

The American Institute of CPAs (AICPA) has created a website which also includes information regarding the state by state requirements. You can visit that website [here](#).

STATE BOARDS OF ACCOUNTANCY

[Alabama State Board of Public Accountancy](#)

PO Box 300375
Montgomery, AL 36130-0375
Phone: 334-242-5700
Fax: 334-242-2711
Email: lamar.harris@asbpa.alabama.gov

[Alaska Board of Public Accountancy](#)

Dept. of Commerce, Community and Economic Development
Division of Corporations, Business & Professional Licensing
550 West 7th Avenue, Suite 1500
Anchorage, AK 99501
Phone: 907-269-4712
Fax: 907-269-8156
Email: cori.hondolero@alaska.gov

[Arizona State Board of Accountancy](#)

100 N. 15th, Suite 165
Phoenix, AZ 85007
Phone: 602-364-0804
Fax: 602-364-0903
Email: info@azaccountancy.gov

[Arkansas State Board of Public Accountancy](#)

101 East Capitol, Suite 450
Little Rock, AR 72201
Phone: 501-682-1520
Fax: 501-682-5538
Email: james.corley@arkansas.gov

[California Board of Accountancy](#)

2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832
Phone: 916-263-3680
Fax: 916-263-3674
Email: pbowers@cba.ca.gov

[Commonwealth of the Northern Mariana Islands](#)

PO Box 504053
Saipan, CNMI 96950
Phone: 671-727-3362
Fax: 671-632-1209
Email: burger@pticom.com

[Colorado State Board of Accountancy](#)

Division of Professions and Occupations
1560 Broadway Suite 1350
Denver, CO 80202
Phone: 303-894-7800
Fax: 303-894-2310
Email: dora_accountancyboard@state.co.us

[Connecticut State Board of Accountancy](#)

30 Trinity Street
Hartford, CT 06106
Phone: 860-509-6179

Fax: 860-509-6247

Email: sboa@ct.gov

[Delaware State Board of Accountancy](#)

Cannon Building, Suite 203

861 Silver Lake Blvd.

Dover, DE 19904

Phone: 302-677-7312

Fax: 302-739-2711

Email: latonya.brown@state.de.us

[District of Columbia Board of Accountancy](#)

1100 4th Street, SW

Fifth Floor, E500

Washington, DC 20024

Phone: 202-442-4320

Fax: 202-698-4329

Email: Theresa.Ennis@dc.gov

[Florida Board of Accountancy](#)

1940 North Monroe Street

Tallahassee, FL 32399

Phone: 352-333-2505

Fax: 352-333-2508

Email: veloria.kelly@myfloridalicense.com

[Georgia Board of Accountancy](#)

237 Coliseum Drive

Macon, GA 31217-3858

Phone: 478-207-2440

Fax: 478-314-9119

Email: dmickler@sos.state.ga.us

[Guam Board of Accountancy](#)

335 S. Marine Corps Drive

Suite 101

Tamuning, GU 96913

Phone: 671-647-0813

Fax: 671-647-0816

Email: execdir@guamboa.org

[Hawaii Board of Public Accountancy](#)

Department of Commerce & Consumer Affairs

PO Box 3469

335 Merchant Street (96813)

Honolulu, HI 96801-3469

Phone: 808-586-2696

Fax: 808-586-2874

Email: accountancy@dcca.hawaii.gov

[Idaho State Board of Accountancy](#)

PO Box 83720

Boise, ID 83720-0002

Phone: 208-334-2490

Fax: 208-334-2615

Email: kent.absec@isba.idaho.gov

[Illinois Board of Examiners](#)

100 Trade Centre Drive

Suite 403 Champaign, IL 61820-7233

Phone: 217-531-0950

Fax: 217-531-0960

Email: help@ilboa.org

[Illinois Department of Financial And Professional Regulation Public Accountancy Section](#)

320 W. Washington Street, 3rd Floor

Springfield, IL 62786

Phone: 800-560-6420

Fax: 217-782-7645

Email: fpr.prfgroup01@illinois.gov

[Indiana Board of Accountancy](#)

Indiana Government Center S.

402 West Washington Street,

Room w072

Indianapolis, IN 46204-2246

Phone: 317-234-3040

Fax: 317-233-4236

Email: accountancy@pla.in.gov

[Iowa Accountancy Examining Board](#)

1920 SE Hulsizer Avenue

Ankeny, IA 50021-3961

Phone: 515-281-7468

Fax: 515-281-7411

Email: toni.bright@iowa.gov

[Kansas Board of Accountancy](#)

Landon State Office Building

900 SW Jackson, Suite 556

Topeka, KS 66612-1239

Phone: 785-296-2162

Fax: 785-291-3501

Email: info@ksboa.ks.gov

[Kentucky Board of Accountancy](#)

332 West Broadway, Suite 310

Louisville, KY 40202-2115

Phone: 502-595-3037

Fax: 502-595-4500

Email: cpa@ky.gov

[State Board of CPAs of Louisiana](#)

601 Poydras Street, Suite 1770

New Orleans, LA 70130

Phone: 504-566-1244

Fax: 504-566-1252

Email: sitemaster@cpaboard.state.la.us

[Maine Board of Accountancy](#)

Department of Prof. & Fin. Regulation

Office of Lic. & Reg., 35 State House Station

Augusta, ME 04333

Phone: 207-624-8627

Fax: 207-624-8637

Email: catherine.m.carroll@maine.gov

[Maryland Board of Public Accountancy](#)

500 N. Calvert Street, 3rd Floor
Baltimore, MD 21202-3651
Phone: 410-230-6258
Fax: 410-333-6314
Email: dgring@dllr.state.md.us

[Massachusetts Board of Public Accountancy](#)

1000 Washington St., Suite 710
Boston, MA 02118-6100
Phone: 617-727-1806
Fax: 617-727-0139
Email: Victoria.D.Fernandes@state.ma.us

[Michigan State Board of Accountancy](#)

Dept. of Licensing and Regulatory Affairs
PO Box 30018
Lansing, MI 48909-7518
Phone: 517-241-9288
Fax: 517-373-3085
Email: bcslic@michigan.gov
For CPA Exam related questions, email cpaes-mi@nasba.org.

[Minnesota State Board of Accountancy](#)

85 East 7th Place, Suite 125
St. Paul, MN 55101
Phone: 651-296-7938
Fax: 651-282-2644
Email: doreen.frost@state.mn.us

[Mississippi State Board of Public Accountancy](#)

5 Old River Place, Suite 104
Jackson, MS 39202-3449
Phone: 601-354-7320
Fax: 601-354-7290
Email: executivedirector@msbpa.ms.gov

[Missouri State Board of Accountancy](#)

PO Box 613
Jefferson City, MO 65102
Phone: 573-751-0012
Fax: 573-751-0890
Email: tom.degrootd@pr.mo.gov

[Montana Board of Public Accountants](#)

301 S Park
PO Box 200513
Helena, MT 59620-0513
Phone: 406-841-2383
Fax: 406-841-2309
Email: dlibsdpac@mt.gov

[Nebraska State Board of Public Accountancy](#)

PO Box 94725
Lincoln, NE 68509-4725
Phone: 402-471-3595
Fax: 402-471-4484
Email: Dan.Sweetwood@Nebraska.gov

[Nevada State Board of Accountancy](#)

1325 Airmotive Way
Suite 220
Reno, NV 89502
Phone: 775-786-0231
Fax: 775-786-0234
Email: cpa@nvaccountancy.com

[New Hampshire Board of Accountancy](#)

New Hampshire Joint Board
57 Regional Drive
Concord, NH 03301
Phone: 603-271-2219
Fax: 603-271-8702
Email: kware@nhsa.state.nh.us

[New Jersey State Board of Accountancy](#)

124 Halsey Street, 6th Floor
PO Box 45000
Newark, NJ 07101
Phone: 973-504-6380
Fax: 973-648-2855
Email: william.mandeville@lps.state.nj.us

[New Mexico Public Accountancy Board](#)

5200 Oakland NE, Suite D
Albuquerque, NM 87113
Phone: 505-222-9850
Fax: 505-222-9855
Email: accountancy.board@state.nm.us

[New York State Board for Public Accountancy](#)

State Education Department Division of Professional Licensing Services
89 Washington Avenue, 2nd Floor, East Mezzanine
Albany, NY 12234-1000
Phone: 518-474-3817 ext. 160
Fax: 518-474-6375
Email: cpabd@mail.nysed.gov

[North Carolina State Board of CPA Examiners](#)

1101 Oberlin Road, Suite 104
PO Box 12827
Raleigh, NC 27605-2827
Phone: 919-733-4222
Fax: 919-733-4209
Email: rbrooks@nccpaboard.gov

[North Dakota State Board of Accountancy](#)

2701 S. Columbia Road
Grand Forks, ND 58201-6029
Phone: 800-532-5904
Fax: 701-775-7430
Email: ndsba@nd.gov

[Accountancy Board of Ohio](#)

77 South High Street, 18th Floor
Columbus, OH 43215-6128
Phone: 614-466-4135

Fax: 614-466-2628

Email: john.e.patterson@acc.ohio.gov

Oklahoma Accountancy Board

201 NW 63rd Street, Suite 210

Oklahoma City, OK 73116

Phone: 405-521-2397

Fax: 405-521-3118

Email: rross@oab.ok.gov

Oregon Board of Accountancy

3218 Pringle Road, S.E. #110

Salem, OR 97302-6307

Phone: 503-378-4181

Fax: 503-378-3575

Email: martin.w.pittioni@state.or.us

Pennsylvania State Board of Accountancy

2601 North Third St.

Harrisburg, PA 17110

Phone: 717-783-1404

Fax: 717-705-5540

Email: ST-ACCOUNTANCY@state.pa.us

Puerto Rico Board of Accountancy

Box 9023271

Old San Juan Station

San Juan, PR 00902-3271

Phone: 787-722-4816

Fax: 787-722-4818

Email: lbarreto@nasba.org

Rhode Island Board of Accountancy

1511 Pontiac Ave., 68-2

Cranston, RI 02920

Phone: 401-462-9550

Fax: 401-462-9532

Email: dawne.broadfield@dbr.ri.gov

South Carolina Board of Accountancy

110 Centerview Drive-Kingstree

Building (29210)

PO Box 11329

Columbia, SC 29211-1329

Phone: 803-896-4770

Fax: 803-896-4554

Email: cubittd@llr.sc.gov

South Dakota Board of Accountancy

301 East 14th Street, Suite 200

Sioux Falls, SD 57104

Phone: 605-367-5770

Fax: 605-367-5773

Email: nicole.kasin@state.sd.us

Tennessee State Board of Accountancy

500 James Robertson Parkway

Davy Crockett Tower

Nashville, TN 37243-1141

Phone: 615-741-2550

Fax: 615-532-8800

Email: accountancy.board@tn.gov

[Texas State Board of Public Accountancy](#)

333 Guadalupe

Tower III, Suite 900

Austin, TX 78701-3900

Phone: 512-305-7800

Fax: 512-305-7854

Email: executive@tsbpa.state.tx.us

[Utah Board of Accountancy](#)

PO Box 146741

Salt Lake City, UT 84114-6741

Phone: 801-530-6628

Toll-free: 866-275-3675

Fax: 801-530-6511

Email: dansjones@utah.gov

[Vermont Board of Public Accountancy](#)

Office of Professional Regulation

National Life Bldg., North, FL 2

Montpelier, VT 05620-3402

Phone: 802-828-2808

Fax: 802-828-2465

Email: peter.comart@sec.state.vt.us

[Virgin Islands Board of Public Accountancy](#)

Dept. of Licensing & Consumer Affairs

Office of Boards and Commissions

3000 Golden Rock Shopping Center, Ste. 9

Christiansted, St. Croix, VI 00820

Phone: 340-773-2226x245

Fax: 340-713-8308

Email: hnhodge@gmail.com

[Virginia Board of Accountancy](#)

9960 Mayland Drive, Suite 402

Henrico, VA 23233

Phone: 804-367-8505

Fax: 804-527-4409

Email: wade.jewell@boa.virginia.gov

[Washington State Board of Accountancy](#)

PO Box 9131

Olympia, WA 98507-9131

Phone: 360-753-2585

Fax: 360-664-9190

Email: customerservice@cpaboard.wa.gov

[West Virginia Board of Accountancy](#)

106 Capitol Street, Suite 100

Charleston, WV 25301-2610

Phone: 304-558-3557

Fax: 304-558-1325

Email: wvboa@mail.wvnet.edu

[Wisconsin Accounting Examining Board](#)

1400 East Washington Avenue

PO Box 8935

Madison, WI 53708-8935

Phone: 608-261-2378

Fax: 608-267-3816

Email: angie.hellenbrand@wisconsin.gov

Wyoming Board of Certified Public Accountants

325 West 18th Street, Suite 4

Cheyenne, WY 82002

Phone: 307-777-7551

Email: pamela.ivey@wyo.gov