

**GUIDE TO USA-BASED ACCOUNTING CREDENTIALS**

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 local qualification in order to achieve the right to practice audit in the USA.

*Any information in this document is intended for informational purposes and should be confirmed with the appropriate State Board of Accountancy before proceeding. Please direct any questions to the appropriate State Board of Accountancy and not ACCA USA.*

**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 Former

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

## **Siobhan Pandya**

ACCA USA Dallas Chapter Head

& 2015 – 2017 Committee Chair

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 US therefore minimizing the need to pursue the

### **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.

### **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. Until May 2020, the US Virgin Islands only requires 120 hours of education.

Additionally, states require that an individual possess a college or university degree in order to become a CPA.

## **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 85,000 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).

As of April 2017, the NASBA International Evaluation Services (NIES) is the only provider for international education evaluations accepted in the following states and territories:

Alaska	CNMI	Georgia	Hawaii
Idaho	Illinois	Kansas	Maryland
Mississippi	Montana	New Hampshire	New York
New Jersey	Oregon	Puerto Rico	South Carolina
Washington	Washington, DC	West Virginia	

## **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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto:bcslic@michigan.gov)  
For CPA Exam related questions, email [cpaes-mi@nasba.org](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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: [ross@oab.ok.gov](mailto:ross@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](mailto: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](mailto: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: [ibarreto@nasba.org](mailto:ibarreto@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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto:pamela.ivey@wyo.gov)