Completing the steps to become a Michigan CPA can prove to be an exciting and rewarding challenge. By now, I trust that you have already passed the consideration phase and share with me the same deeply-rooted passion for the profession. The CPA title is a catalyst for many opportunities, both personal and professional, and brings with it the respect of business leaders and the community at large. For me, being a CPA isn’t just a job, it’s a lifelong career.

The MICPA’s goal in preparing this booklet is to clarify the licensing process as much as possible, from start to finish. Here, you’ll find clear and concise instructions on the requirements for receiving your license, as well as answers to some of the most common questions and helpful resources to guide you on your journey. Whether you’re attending college, preparing for the CPA Exam or are completing the experience requirements, the MICPA is here to help. Please don’t hesitate to reach out to them with any questions or comments by calling their Member Services Department at 248.267.3747. The MICPA is your resource for all things CPA!

Warmest Regards,

Paul L. Gimbutis, CPA in Industry
Current Michigan law requires that CPA candidates complete 150 semester hours of college education, including a Bachelor’s degree or higher with a concentration in Accounting, from an accredited institution. You may approach this in one of two ways:

**Obtain a Master’s degree in Accounting or a Master’s degree in Business Administration with a concentration in Accounting.** Your studies must include at least 12 semester hours of graduate-level accounting courses. These 12 semester hours must not include tax or information systems courses.

If you elect not to pursue a Master’s degree, you may meet the requirements by following this simple equation to reach 150 semester hours: 81+30+39=150

**81 Hours:** Start with eighty-one semester hours of general topics and/or prerequisites.

**30 Hours:** Take thirty semester hours of accounting subjects, with no more than six semester hours of taxation. Additional semester hours in accounting subjects may be applied toward the second part of the requirement.

**39 Hours:** Top it off with thirty-nine additional semester hours, with between 3 and 12 semester hours in each of at least 5 of the following areas:

- (A) Business law
- (B) Economics
- (C) Professional Ethics
- (D) Finance
- (E) Management
- (F) Marketing
- (G) Taxation
- (H) Statistics
- (I) Business Policy

= 150 Semester Hours

Once you’ve chosen a school, make sure to seek the counsel of an academic advisor. They can assist you in determining the classes you need to complete and when they should be taken. With their guidance, you won’t have to worry about holding up your graduation due to limited course availability. In addition, academic advisors have connections campus wide and have access to useful resources, such as tutoring and financial aid.

**Accreditation:**
Michigan’s State Board of Accountancy adopts the criteria for accreditation of the North Central Association of Colleges and Schools or an affiliated association. To see if your prospective school is properly accredited, visit their website at [www.ncahlc.org](http://www.ncahlc.org).
In order to meet the requirements for a CPA license, candidates must pass the Uniform Certified Public Accountant Examination, a 16-hour, computer-based test comprised of four sections: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG). It employs a variety of testing formats, including multiple-choice questions, essays and task-based simulations. These are derived from condensed case studies to test accounting knowledge and skills, using real life, work-related situations.

CPA candidates must meet one of the two following criteria, in order to be eligible to sit for the CPA Exam:

Have completed the curriculum required for a Bachelor’s degree with a concentration in Accounting* from a regionally accredited U.S. educational institution recognized by the Michigan State Board of Accountancy.

*Definition of “concentration in Accounting”:
Excerpt from Admin Rule 115

(2) A concentration in accounting shall include all the following accounting and general business subjects:

| (a) Auditing; 3 semester hours. |
| (b) Twenty-four semester hours of general business subjects, other than accounting, that may include study in any of the following subjects: |
| (i) Business communications. |
| (ii) Business ethics. |
| (iii) Business law. |
| (iv) Economics. |
| (v) Finance. |
| (vi) Management. |
| (vii) Marketing. |
| (viii) Information systems or technology. |
| (ix) Quantitative methods. |
| (x) Statistics. |
| (xi) Other subjects approved by the department. |

(c) Twenty-four semester hours of accounting principles that must include study in each of the following areas:

| (i) Financial accounting and accounting theory. |
| (ii) Managerial accounting, including cost accounting. |
| (iii) Accounting systems and controls. |
| (iv) Taxation. |
| (v) Governmental/fund accounting. |

Complete the curriculum required for a Bachelor’s degree from a regionally accredited institution, including the following:

1. 3 semester (4.5 quarter) hours in Auditing
2. 21 semester (31.5 quarter) hours in Accounting, including study in each of the following:
   a. Financial Accounting and Accounting Theory
   b. Managerial Accounting, including Cost Accounting
   c. Accounting Systems and Controls
   d. U.S. Federal Taxation
   e. Governmental/Fund Accounting
3. 24 semester (36 quarter) hours in general business subjects.

If you meet these requirements, you may apply to sit for the exam via the National Association of State Boards of Accountancy (NASBA) website at www.nasba.org or call CPA Exam Services at 800.CPA.EXAM (800.272.3926). Because application and examination fees are generally non-refundable, you should not apply to sit for a section of the exam until you’re ready. Only apply and pay exam fees for the sections you will be taking in a six month period.
Once your application has been processed, and you have been deemed eligible to take one or more sections of the CPA Exam and have paid all fees, you will receive a Notice to Schedule (NTS) from NASBA. At this point, you may schedule one or more exam testing dates through Prometric (www.prometric.com/cpa), who administers the exam at locations nationwide. Reference the “Section ID,” listed on the NTS, when selecting which parts you’d like to take.

The exam is offered the first two months of each calendar quarter. You must schedule your examination appointment at least five days in advance of the test date. However, it is recommended to schedule it at least 45 days before the desired test date(s) to increase the likelihood you receive first choice of date, time and location.

**CPA Exam testing windows:**
You may sit for one or more sections of the exam during the periods below.

- January 1 - March 10
- April 1 - June 10
- July 1 - September 10
- October 1 - December 10

Choose your schedule by visiting www.prometric.com/cpa. Your NTS is valid for one testing event for each examination section or six months for each examination section, whichever comes first. This includes non-testing months.

**Pass all four sections of the CPA Exam:**
Applicants must pass all four sections of the CPA Exam within a rolling 18-month period, beginning on the date that you sat for the first passed section. If all sections are not passed within the rolling 18-month period, credit for any section outside the 18-month period expires.
Experience

Practical experience demonstrates your ability to put your education into practice. Therefore, all CPA candidates must earn 2,000 hours of qualifying experience gained through employment in government, industry, academia or public practice. You may accomplish this at any point during the process to obtain a CPA license, but note that the 2,000 hours must be completed within a period of not less than one calendar year and no more than five calendar years before your request for certification.

Experience may be gained through employment in government, industry, academia or public practice in one or more of the following areas:

a) Audits of financial statements in accordance with the applicable standards at the time of engagement.
b) Reviews of financial statements in accordance with the applicable standards at the time of engagement.
c) Compilations of financial statements with complete disclosure in accordance with the applicable standards at the time of engagement.
d) Attestation engagements in accordance with the applicable standards at the time of engagement.
e) Other auditing in accordance with applicable standards at the time of engagement that leads to an expression of a written opinion including any of the following:
   i) Reviews regarding internal control.
   ii) Operational audits.
   iii) Compliance audits.
   iv) Expressions of an opinion on financial forecasts and projections.
f) Performance of an independent internal audit function.
g) Compliance audits of government contracts performed on behalf of a government agency that result in the issuance of an opinion or report.
h) Audits performed on behalf of a government audit agency that result in the issuance of an opinion or report.
i) Preparation of income and nonprofit tax returns for any taxing jurisdiction.
j) Properly documented tax research.
k) Representation of a client before a government agency on a tax matter.
l) Financial forecasts, analyses, and projections.
m) Management advisory services including, but not limited to, business valuation, forensic accounting, and fraud examination services that meet applicable standards.

n) Management and supervision of accounting functions and preparing financial statements for profit or nonprofit entities.
o) Professional accounting-related work in a public accounting firm.
p) Other work generally associated with the profession of public accounting.

The following will not count as qualifying experience:

a) Experience consisting of non-professional work, including recruiting, industrial engineering, administration, bookkeeping and appraisals.
b) Paraprofessional work that does not comply with section (o), above.

If you haven’t already done so, I encourage you to become a member of the MICPA. Student and CPA Candidates all enjoy the perks of membership at greatly reduced rates.

What Can the MICPA Help You Do?

- Find an Internship/Post Your Resume – Through our Career Center website, you can search for internships and jobs, plus post your resume for potential employers to view!
- Get Some Answers – Call our Member Services Department at 248.267.3747 with any question about the profession and certification. We’ll find you an answer!
- Save Some Dough – MICPA has teamed up with dozens of companies to provide valuable discounts on products and services that matter to you, like CPA Exam review courses!
- Stay In-the-Know – Student members receive our Student E-News publication, packed with the latest news and information you need to know about succeeding in your education and career!
- Belong – Be a part of the more than 90% of Michigan CPAs who are MICPA members!

Once you receive your CPA license, let us know! No matter where you are in your career, the MICPA will be your trusted resource for life!

We offer two simple methods to join:

1. Apply online at www.micpa.org/join.
2. Call our Member Services Department at 248.267.3747.
Frequently Asked Questions

Education
Q: Can the MICPA review my transcripts to see if I’ve taken all the necessary classes to meet the education requirement?
A: Since no two institutions have identical curriculum, there is no way for the MICPA to identify which courses you may still need to complete. Sit down with an academic advisor at your school to discuss your coursework and determine the path you should take. Setting students up with the right classes is their job. Trust their expertise in your major!

Q: Which school would the MICPA recommend for pursuing a CPA license?
A: It is pivotal to choose a school that works best for you, based on your situation. What is most important to you: cost, location, convenience or some other factor? Michigan law requires that qualifying accounting education come from an accredited body. Michigan’s State Board of Accountancy adopts the criteria for accreditation of the North Central Association of Colleges and Schools or an affiliated association.

Examination
Q: Do I need 150 credit hours to sit for the CPA Exam in Michigan?
A: No. You only need to have completed a curriculum required for a Bachelor’s degree for the exam. However, to become a CPA in Michigan, you will need 150 credit hours. For more information, please review the eligibility requirements on page 2.

Q: If I successfully complete and pass all four parts of the CPA Exam, will I need to take it again if I’m not licensed right away?
A: Once you’ve passed the entire CPA Exam, you will not need to take it again – whether you passed it one year ago or twenty!

Q: Is there a set order I must follow when taking the exam?
A: You may take the CPA Exam sections in any order, but must complete all four parts within 18-months of the date you sat for the first passed section. In the situation of a failed portion of the exam please reference the “CPA Exam testing windows” section on page 3. When you reapply to take a section, the NTS you receive will tell you the earliest you can sit.

Experience
Q: Do I need to be directly supervised by a CPA for my experience to count?
A: No. A CPA only needs to verify your work. This person does not need to be employed at your place of work and may be licensed in any state or jurisdiction of the United States. The CPA should be somebody who is comfortable attesting on your behalf. When you apply for your license, you will need to complete a form for each of the positions you’ve held to meet the 2,000-hour requirement. The qualifying experience must be verified by a CPA.

Visit www.micpa.org to find more answers to your most frequently asked questions!

For clarification on the laws to obtain a Michigan CPA license, please call the Michigan State Board of Accountancy at 517.241.0199 or visit the Department of Licensing and Regulatory Affairs website at www.michigan.gov/accountancy