



EMPIRE STATE UNIVERSITY

Empire State University Mandatory Professional Licensure Disclosure

New York State prides itself in the high quality of its licensed and certified professionals. For the protection of its citizens, each license and certificate has requirements that individuals must meet in order to be licensed or certified in New York State. SUNY's academic programs leading to licensure or certification are carefully designed to meet and exceed these State requirements. This is a role SUNY plays in protecting the public. Other states frequently have their own requirements, so if your goal is to practice in another state, this disclosure will help you check to see what that state requires.

Per U.S. Federal Regulations, §668.43 (2019 Rule), and in compliance with the State Authorization Reciprocity Agreements (SARA) Manual version 22.1, Empire State University provides the following disclosure related to the educational requirements for professional licensure and certification.¹

This Disclosure is strictly limited to Empire State University's determination of whether its educational programs, the Certified Public Accountant CPA 150/150E Licensure Qualifying Dual Program BS/MBA that if successfully completed, would be sufficient to meet the educational licensure or certification requirements in a State for certified public accountancy.² Empire State University cannot provide verification of an individual's ability to meet licensure or certification requirements unrelated to its educational programming. Such individual determinations are made by state licensing boards and are fact-specific determinations.

This disclosure does **not** provide any guarantee that any particular state licensure or certification entity will approve or deny your application. Furthermore, this disclosure does **not** account for changes in state law or regulation that may affect your application for licensure and occur after this disclosure has been made.

Enrolled students and prospective students are strongly encouraged to contact their State's licensure entity using the links provided to review all licensure and certification requirements imposed by their state(s) of choice.

Empire State University has designed an educational program curriculum for a Certified Public Accountant CPA 150/150E Licensure Qualifying Dual Program BS/MBA, that if successfully completed **is sufficient to meet** the licensure and certification requirements for the State of New York³:

State	Board of Public Accountancy – Licensure Contact
New York	https://www.op.nysed.gov/certified-public-accountants

Empire State University has designed an educational program curriculum for a Certified Public Accountant CPA 150/150E Licensure Qualifying Dual Program BS/MBA and currently has made no determination that the curriculum is **insufficient to meet** the licensure and certification requirements teaching in any of the 50 states and territories.

¹ The terms related to certified public accountancy, including licensure and certification, among others, vary by state and your state may use different terms.

² This determination is based on the educational and curricular requirements of each state for licensure (i.e., excluding any special, temporary licensure that may be granted) and does **not** imply that other requirements for licensure do not exist or have been determined to have been met by this program or that any necessary approvals for clinical placements have been secured at the time of enrollment. Each student should verify their particular situation with their intended state's licensing entity.

³ If the State does not regulate/license certified public accountancy, Empire State University's program has been determined to be sufficient for these purposes.

After making all reasonable efforts, Empire State University **cannot determine** whether its educational program curriculum for the Certified Public Accountant CPA 150/150E Licensure Qualifying Dual Program BS/MBA, that if successfully completed, is sufficient to meet the licensure and certification requirements in the following states⁴:

STATE	Board of Public Accountancy – Licensure Contact
Alabama	https://www.asbpa.alabama.gov/
Alaska	Statutes & Regulations, Board of Public Accountancy, Professional Licensing, Division of Corporations, Business and Professional Licensing (alaska.gov)
American Samoa	https://nasba.org/blog/2016/05/16/samoa-now-nasbas-56th-member/
Arizona	https://www.azaccountancy.gov/Certification/Examinations.aspx
Arkansas	https://www.asbpa.arkansas.gov/cpa-exam/
California	https://www.dca.ca.gov/cba/index.shtml
Colorado	https://dpo.colorado.gov/Accountancy
Connecticut	Certified Public Accountants (ct.gov)
Delaware	https://dpr.delaware.gov/boards/accountancy/
District of Columbia	https://dlcp.dc.gov/node/1617381/
Florida	http://www.myfloridalicense.com/DBPR/certified-public-accounting/
Georgia	https://gsba.georgia.gov/
Guam	http://www.guamboa.org/
Hawaii	http://cca.hawaii.gov/pyl/boards/accountancy/
Idaho	https://isba.idaho.gov/ISBAPortal/
Illinois	https://www.ilhoe.org/
Indiana	https://www.in.gov/pla/accountancy.htm
Iowa	https://plb.iowa.gov/board/accountants
Kansas	http://www.ksboa.org/exam_info2.htm
Kentucky	https://cpa.kv.gov/Pages/default.aspx
Louisiana	http://cpaboard.state.la.us/
Maine	https://www.maine.gov/pfr/professionallicensing/professions/accountancy
Maryland	http://www.dllr.state.md.us/license/cpa/
Massachusetts	https://www.mass.gov/orgs/board-of-public-accountancy
Michigan	Accountancy (michigan.gov)
Minnesota	http://www.boa.state.mn.us/
Mississippi	https://www.msbpa.ms.gov/Pages/Home.aspx
Missouri	https://pr.mo.gov/accountancy.asp
Montana	http://boards.bsd.dli.mt.gov/pac
Nebraska	https://nbpa.nebraska.gov/
Nevada	https://www.nvaccountancy.com/
New Hampshire	https://www.oplc.nh.gov/accountancy/index.htm
New Jersey	https://www.niconsumeraffairs.gov/acc/Pages/applications.aspx
New Mexico	http://www.rld.state.nm.us/boards/Accountancy.aspx
North Carolina	https://ncepaboard.gov/
North Dakota	https://www.ndsba.nd.gov/
Commonwealth of Northern Mariana Islands	https://www.cnmilaw.org/pdf/public_laws/13/pl13-52.pdf
Ohio	https://www.acc.ohio.gov/
Oklahoma	https://www.ok.gov/oab_web/
Oregon	https://www.oregon.gov/BOA/Pages/Home.aspx
Pennsylvania	Home (pa.gov)
Commonwealth of Puerto Rico	https://www.estado.pr.gov/en/authorized-public-accountants/
Rhode Island	https://dbr.ri.gov/divisions/accountancy/

South Carolina	https://llr.sc.gov/acct/
Tennessee	https://www.tn.gov/commerce/regboards/accountancy.html
Texas	https://www.tsbpa.texas.gov/
Utah	https://dopl.utah.gov/cpa/index.html
Vermont	https://sos.vermont.gov/accountancy/board-meetings-members/
Virginia	https://boa.virginia.gov/
Virgin Islands	https://dlca.vi.gov/boardcertifications/steps/cparequirements/
Washington	https://acb.wa.gov/
West Virginia	https://www.boa.wv.gov/
Wisconsin	https://dsps.wi.gov/pages/BoardsCouncils/Accounting/Default.aspx
Wyoming	https://sites.google.com/a/wyo.gov/wyoming-cpa/

⁴ This does not mean the educational program will not ultimately be approved by the state entity, or that licensure could not result from attending this program.

