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AICPA and NASBA Seek Input on Proposed Additional Pathway to CPA Licensure

Comment period on the competency-based experience pathway will remain open through December 6.

NEW YORK and NASHVILLE (Sept. 12, 2024) – In a joint effort to support the next generation of accountants while maintaining accounting’s rigorous public protection mandate, the American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) have proposed an initiative aimed at helping Certified Public Accountant (CPA) candidates meet initial licensure requirements. The [CPA Competency-Based Experience Pathway](#) would provide an additional option for candidates to demonstrate their professional and technical skills after earning a bachelor’s degree and meeting their state’s requirements for accounting and business courses.

Designed to increase flexibility for candidates, respond to market conditions, and protect the public, the pathway allows candidates to meet the final stretch of licensure requirements by exhibiting competencies according to a model framework that has been developed by AICPA and NASBA. The framework was developed with significant input and advice from a diverse cross-section of the profession, including members of an AICPA and NASBA working group made up of practitioners, regulators, academics, and state society leaders.

“The proposed pathway encompasses the perfect mix of flexibility for CPA candidates while maintaining rigor for public protection,” said NASBA President and CEO Daniel J. Dustin, CPA. “We look forward to the input and direction from the 55 U.S. Boards of Accountancy on this important and necessary framework to strengthen the CPA pipeline.”

Attaining the competencies is expected to take most candidates a year but there is flexibility in the timing for completion. Candidates pursuing this additional pathway would also be required to complete a separate year of general experience and pass the CPA Exam. Competencies would be verified in the workplace by licensed CPAs.

Public input on the proposed model competency framework and other aspects of the potential additional pathway can be submitted through December 6.

“Our goal is to ensure that accounting professionals have the necessary experience, knowledge, and competencies to handle the complex nature of CPA work, while also providing paths to licensure that reflect market conditions and make licensure as accessible as possible,” said Susan Coffey, CPA, CGMA, the CEO of Public Accounting for AICPA. “Feedback from the profession is essential to building a workable pathway.”

The competency framework at the heart of the proposal includes seven professional and three technical competencies. Candidates would be required to exhibit all professional competencies and at least one of the three technical competencies, which would be verified by one or more evaluators in their organization.

Professional competencies are spelled out in areas such as ethical behavior, critical thinking, and communication. Technical skills are in audit and assurance, tax, and financial reporting.



EQUIVALENT TO 150 HOURS



About the American Institute of CPAs

The American Institute of CPAs (AICPA) is the world’s largest member association representing the CPA profession, with 400,000 members in the United States and worldwide, and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting. AICPA sets ethical standards for its members and U.S. auditing standards for private companies, not-for-profit organizations, and federal, state and local governments. It develops and grades the Uniform CPA Examination, offers specialized credentials, builds the pipeline of future talent and drives continuing education to advance the vitality, relevance and quality of the profession.

About NASBA

Since 1908, the National Association of State Boards of Accountancy (NASBA) has served as a forum for the nation’s Boards of Accountancy, which administer the Uniform CPA Examination, license more than 672,000 certified public accountants and regulate the practice of public accountancy in the United States.

NASBA's mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy in meeting their regulatory responsibilities. The Association promotes the exchange of information among accountancy boards, serving the needs of the 55 U.S. jurisdictions.

NASBA is headquartered in Nashville, TN, with an International Computer Testing and Call Center in Guam and operations in San Juan, PR. To learn more about NASBA, visit www.nasba.org.

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