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**AICPA and NASBA Advance Public Protection-Focused and Market-Responsive
Model Licensure Legislation**

The proposal supports adding a bachelor's degree path and individual mobility to allow CPAs to practice seamlessly from state to state with one license.

NEW YORK AND NASHVILLE (Feb. 13, 2025) – AICPA and NASBA are advancing model legislative language that enables an additional path to CPA licensure. The optional path maintains the license's integrity and protects the public while providing flexibility in response to stakeholder demand.

The organizations asked the joint Uniform Accountancy Act (UAA) committee to draft proposed model law language in two key areas:

- A bachelor's degree plus two (2) years of experience pathway to licensure that incorporates a broad role for experience, to be determined at the state level.
- Individual-Based Practice Privilege that incorporates a CPA's ability to practice across state lines.

Comment letters submitted on two recent AICPA and NASBA exposure drafts, as well as early 2025 state legislative activity indicate a growing preference for an individual practice privilege and a bachelor's degree plus two (2) years of experience path. Feedback also supported a more in-depth study of competencies as they relate to the experience requirement.

“The accounting profession has seen a remarkable convergence in recent weeks of stakeholders around flexibility that creates greater access for those who are interested in pursuing a career in accounting,” said Susan Coffey, CPA, CGMA, CEO, Public Accounting, for the Association of International Certified Professional Accountants. “A bachelor's plus two (2) years of experience path, in which states define the needed skills and competencies, is responsive to the market and protects the public.”

The proposal would maintain the existing two pathways:

- Master's + 1 year of experience
- Bachelor's + 30 credits + 1 year of experience

The UAA, jointly published by AICPA and NASBA, provides state legislatures and Boards of Accountancy with a national model that can be adopted as is or adapted to meet the needs of each individual jurisdiction.

The proposed UAA language will be open for public comment for 60 days.

“We look forward to the expertise and perspectives the 55 U.S. licensing jurisdictions will share during this next comment period,” said Daniel J. Dustin, CPA, President and CEO of NASBA. “We believe that any new proposal, and the feedback received from all stakeholders, will not only result in a thriving profession but also one that, because it keeps its eye on protecting the public, will allow that public to continue to trust in a CPA’s work.”

“Through continued collaboration and alignment, we’ll be able to achieve this shared goal of growing pathways into the profession, while protecting the public,” Carla McCall, CPA, CGMA, who serves as AICPA Chair and Co-Chair of the Association of International Certified Professional Accountants. “This is an important and exciting step for our profession. We are ready to get this done.”

“The input and feedback from the members of the Boards of Accountancy and key stakeholders in the accounting profession is crucial to the UAA process,” said Maria Caldwell, CPA, NASBA Chair. “We appreciate the continued collaboration and expertise of the members of the joint UAA Committee.”

AICPA and NASBA in September opened a call for comments on a proposed initiative aimed at helping CPA candidates meet initial licensure requirements by exhibiting their competency in specific professional and technical areas. Corresponding UAA model legislative amendments were also issued for discussion. Comments on the proposals are accessible via [NASBA](#) and [AICPA](#) websites. Feedback showed support for the concept of competencies, though not as proposed. Based on the volume and nature of responses, the AICPA and NASBA agreed to table the framework for intended purposes.

“As such, we are exploring plans for a longer-term, data-driven approach working with stakeholders to understand how competencies can help shape the future of our profession,” Coffey said. “This aligns with recommendations made in 2024 by the National Pipeline Advisory Group and reinforces the profession’s longstanding commitment to competence as a core principle already in our profession’s Code of Professional Conduct and in the UAA.”

As they embark on this new phase, the AICPA and NASBA will also work to redefine UAA processes for greater inclusivity and transparency. In addition, AICPA and NASBA will devote resources to assisting CPAs with navigating practice mobility as states enact legislation.

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 approximately 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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