

UTAH Education Requirement Checklist

CPA education must include 150 semester (225 quarter) hours and must meet one of the five criteria below.

- ❑ Graduate degree in accounting from an AACSB or ACBSP accredited program.
- ❑ Master’s degree in business administration from an AACSB or ACBSP accredited program with at least one upper division or graduate level accounting course in each of the following.

financial	_____ upper	_____ graduate
auditing	_____ upper	_____ graduate
taxation	_____ upper	_____ graduate
management	_____ upper	_____ graduate
Total hours	_____ upper	_____ graduate

You must have 24 semester (36 quarter) upper division hours in the above courses.

OR

15 semester (23 quarter) graduate hours in the above courses.

OR

an equivalent combination of graduate and upper division hours in the above courses with a graduate hour equal to 1.6 upper division hours.

- ❑ Baccalaureate degree in business or accounting from an AACSB or ACBSP accredited program with at least one upper division or graduate level accounting course in each of the following.

financial	_____ upper	_____ graduate
auditing	_____ upper	_____ graduate
taxation	_____ upper	_____ graduate
management	_____ upper	_____ graduate
Total minimum hours	_____ upper	_____ graduate

You must have a total of 16 semester (24 quarter) upper division hours in the above courses.

AND

8 semester (12 quarter) graduate hours in the above courses.

AND

12 semester (18 quarter) hours in upper division non-accounting business courses.

AND

12 semester (18 quarter) hours in graduate level business or accounting courses.

AND

10 semester (15 quarter) hours in upper division or graduate level business or accounting.

- Graduate or baccalaureate degree from an NASCCC or NCACSCIHE accredited program or equivalent with at least one 2 semester (3 quarter) hours course in each of the following.

_____ business law
_____ computers
_____ economics
_____ ethics
_____ finance
_____ statistics and quantitative methods
_____ written and oral communications
_____ business administration such as marketing production management, policy or organization behavior
_____ Total hours

You must have 30 semester (45 quarter) hours in the above business or related courses.

AND

at least one 2 semester (3 quarter) hours in upper division or graduate accounting course, not counted above, in each of the following areas:

_____ financial
_____ auditing
_____ taxation
_____ managerial or cost
_____ systems
_____ Total hours

You must have 24 semester (36 quarter) hours in upper division courses in the above subjects.

AND

8 semester (12 quarter) hours in graduate level accounting courses:

AND

12 semester (18 quarter) hours in graduate level business or accounting courses.

AND

10 semester (15 quarter) hours in upper division or graduate level business or accounting courses.