

Utah

Education Requirement Checklist

For additional information regarding the education requirements, visit the Utah Board of Accountancy's web site at www.dopl.utah.gov/licensing/accountancy to review the Certified Public Accountant Licensing Act Rule R156-26a-302a.

To be eligible for the Uniform CPA Examination as a candidate of Utah, you must complete 135 semester (200 quarter) hours of general college level education and one of the following:

NOTE: 135 hours is acceptable for the Exam only; 150 hours is required for licensure

1. Graduate degree in accounting from an AACSB or ACBSP accredited program

2. Graduate degree in Taxation or Master of Business Administration degree from an AACSB or ACBSP accredited program including:

Accounting – one of the following:

- 15 semester (23 quarter) hours in graduate accounting
- 24 semester (36 quarter) hours in upper division accounting
- Equivalent combination of graduate and upper division with one hour of graduate coursework being equivalent to 1.6 hours of upper division coursework

Accounting Subjects – each of the following:

- Financial Accounting
 - Auditing
 - Taxation
 - Management or Cost Accounting
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3. Baccalaureate degree in accounting or business from an AACSB or ACBSP accredited program including:

Accounting – each of the following:

- 16 semester (24 quarter) hours in upper division courses
- 8 semester (12 quarter) hours graduate courses

Accounting subjects – At least one course with a minimum of 2 semester (3 quarter) hours in each:

- Financial Accounting
- Auditing
- Taxation
- Management or Cost Accounting

Business:

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

Additional Accounting and Business – each of the following

- 12 semester (18 quarter) in graduate business or accounting courses
- 10 semester (15 quarter) in upper division or graduate business or accounting

4. Baccalaureate or graduate degree from a regionally accredited institution including:

Accounting – each of the following:

24 semester (36 quarter) hours in upper division courses to include a minimum of 2 semester (3 quarter) hours in each:

- Financial Accounting
- Auditing
- Taxation
- Management or Cost Accounting

Business:

30 semester (45 quarter) hours in non-accounting business or related courses to include a minimum of 2 semester (3 quarter) hours in each:

- Business Law
- Computers
- Economics
- Ethics
- Finance
- Statistics and Quantitative Methods
- Written and Oral Communication
- Business Administration such as Marketing, Production, Management, Policy or Organizational Behavior

Additional Accounting and Business – each of the following:

- 8 semester (12 quarter) hours in graduate accounting courses
 - 12 semester (18 quarter) in graduate business or accounting courses
 - 10 semester (15 quarter) in upper division or graduate business or accounting
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