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Expanded Access Now Available for AICPA-NASBA Program That Reduces Barriers to Completion of CPA Licensure’s Education Requirement

Sign-Up Deadline for Spring Semester Candidates is Jan. 1, 2025

NEW YORK and NASHVILLE (Nov. 18, 2024) – A pilot program designed to ease attainment of the final 30 hours of the education requirement for CPA licensure now allows accounting graduates unaffiliated with a participating accounting firm or employer to sign up, as long as they are employed full time.

The [Experience, Learn and Earn \(ELE\) Program](#) – jointly developed by the American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA), and offered through [Tulane University’s School of Professional Advancement](#) – has so far focused on participants recruited directly by accounting firms, companies, not-for-profits and government entities. That is still expected to be the primary path for the ELE program, but accounting graduates who are earning a paycheck from an employer not associated with the program can now sign up, too.

The program currently has 105 students enrolled this fall, representing more than 50 employers. Registration for the Spring 2025 semester is currently open until Jan. 1, 2025.

“While we designed the program for accounting graduates and entry-level professionals, it’s gratifying to see participants from a diverse range of states, age groups, gender and ethnicities,” said Mike Decker, AICPA’s vice president of CPA examination and pipeline. “That’s a testament to the enduring value of the CPA credential, from the newest graduates to mid-career professionals.”

The ELE program is for individuals who have completed their bachelor’s degree and core accounting classes but possess fewer than the 150 credit hours required for licensure. Here’s how the program works:

- Full-time, employed accounting graduates can either join through an ELE-affiliated employer or sign up on their own.
- Program participants earn up to 30 university credits through online courses, and credit-hour costs are set at highly affordable rates.
- Participating employers are expected to support their employees, examples of which may include, but are not limited to:
 - flexible work schedule

- tuition reimbursement
- mentoring to help program participants work toward their CPA license
- The program is open to all employer types, including not-for-profit, businesses and government entities.
- Accounting graduates who sign up on their own rather than through participating employers may not necessarily have the same support or mentoring opportunities as those who have direct sponsorship.

“In a time where we are all working on ways to provide flexibility and increase accessibility to candidates in all stages of their journey to becoming a CPA, it is encouraging to see the continued interest and support of the ELE program from both candidates and employers,” said NASBA Executive Vice President Wendy Garvin. “An expanded offering to individuals not associated with a participating employer is an exciting evolution of the program.”

As part of the ELE program, students receive a curated course list that focuses on the skills and knowledge they need to be successful. The current list has over 25 courses, with more to be added as the program expands.

To learn more about ELE, please visit experiencelearnearn.org. The site includes information for students, firms and other organizations that want to sponsor candidates. Questions or comments can be directed to feedback@experiencelearnearn.org.

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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