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The Form 2 - Certification of Professional Education and/or transcripts must be submitted directly by the educational institution that you attended to the address listed on the Form 2.

150-Semester Hour Pathway**Prior to August 1, 2027: 150-Semester Hour Pathway**

This pathway will be phased out on August 1, 2027 and applicants must complete the licensing process (including Education, Examination, and Experience Requirements) before this date. Applicants who do not complete the licensing process by August 1, 2027 will need to comply with the 150-semester hour pathway outlined below.

To fulfill the education requirement for licensure as a 150-semester hour pathway prior to August 1, 2027:

- **NYS Licensure Qualifying Registered Programs.** You must complete an accounting program registered by the Department as licensure-qualifying. For a listing of currently registered licensure qualifying programs see the NYS Education Department's [Inventory of Registered Programs](#). Click on the toggle "Search for programs leading to a Professional License". Select CPA-150. Click SUBMIT.
Please Note: If your program is not listed, contact your school to determine if it is a NYS licensure qualifying program; or
- **AACSB Programs.** You must complete an accounting program that is accredited by a programmatic accrediting body specialized in accounting that is accepted by the Department. Currently, the Association for the Advancement of Collegiate Schools of Business (AACSB) is accepted by the Department. The school must be accredited in business **and** accounting by AACSB. Receipt of a Master's degree in accounting from such a program will be deemed as meeting New York State's 150 semester hour education requirements. See the AACSB [website](#) for a listing of institutions accredited by AACSB in business and accounting.
- **All other programs.** You must meet the requirements that are determined by the Department to be equivalent to a New York State Licensure Qualifying Registered Program. This is determined by reviewing your official transcripts. See the requirements outlined below for this type of review.

Applicants who have not completed a New York State Registered Program or received a Master's degree in accounting from an AACSB institution that is accredited in business **and** accounting, must complete postsecondary education that is considered substantially equivalent to the education requirements for programs registered with the Department. The Department considers the following postsecondary education substantially equivalent for this purpose:

- A bachelor's or higher degree from a college or university that is accredited by at least one of the accrediting agencies listed below. Any coursework taken as part of a degree program or non-matriculated must be taken from a college or university that is accredited by the accrediting agencies listed below (refer to [Listing of Accrediting Agencies](#)).
- **Completion of 150 semester hours in the following content areas:**
33 semester hours in accounting in the content areas listed below, with at least one course in each of the first four listed content areas:
 1. financial accounting and reporting*;
 2. cost or managerial accounting;
 3. taxation;
 4. auditing and attestation services*;

5. fraud examination;
6. internal controls and risk assessment; and
7. accounting information systems.

*Course is required to be taken at the upper-level (junior or senior) or graduate level.

36 semester hours in general business electives in any combination of the following areas:

1. business statistics;
2. business law;
3. computer science;
4. economics;
5. finance;
6. management;
7. marketing;
8. operations management;
9. organizational behavior;
10. business strategy;
11. quantitative methods; or
12. information technology and systems.

The curriculum must also include, either as stand-alone courses or integrated into other courses, the study of business or accounting communications, ethics and professional responsibility, and accounting research.

(Acceptable course work is detailed further in the [150 semester hour course content table](#))

On or after August 1, 2027: 150-Semester Hour Pathway (CPA Evolution Model)

To fulfill the education requirement for licensure as a 150-semester hour pathway if you complete your education program **and/or** submit your licensure application on or after August 1, 2027:

- **NYS Licensure Qualifying Registered Programs.** You must complete an accounting program registered by the Department as licensure-qualifying. For a listing of currently registered licensure qualifying programs see the NYS Education Department's Inventory of Registered Programs. Click on the toggle "Search for programs leading to a Professional License". Select CPA-150E. Click SUBMIT.
Please Note: If your program is not listed, contact your school to determine if it is a NYS licensure qualifying program; or
- **All other programs.** You must meet the requirements that are determined by the Department to be equivalent to a New York State Licensure Qualifying Registered Program. This is determined by reviewing your official transcripts. See the requirements outlined below for this type of review.

Applicants who have not completed a New York State Registered Program must complete postsecondary education that is considered substantially equivalent to the education requirements for programs registered with the Department. The Department considers the following postsecondary education substantially equivalent for this purpose:

- A bachelor's or higher degree in accounting or its equivalent from a college or university that is accredited by at least one of the accrediting agencies listed below. Any coursework taken as part of a degree program or non-matriculated must be taken from a college or university that is accredited by the accrediting agencies listed below (refer to Listing of Accrediting Agencies).
- A bachelor's degree in accounting or business must include 24 semester hours of accounting course work in the degree program.
- A Master's degree in accounting or business must include 21 semester hours of accounting course work in the degree program.
- **Completion of 150 semester hours in the following content areas:**
33 semester hours in accounting in the content areas listed below, with one course in each of the first five listed content areas. Of the 33 semester hours, 18 semester hours of accounting must be at the upper-level division.

1. financial accounting and reporting**;
2. cost or managerial accounting
3. taxation**;
4. auditing and attestation services**;
5. accounting information systems**

6. fraud examination;
7. internal controls and risk assessment;
8. accounting ethics; and
9. accounting data analytics

**One course is required to be taken at the upper-level (junior or senior) or graduate level.

36 semester hours in business in the content areas listed below, with one course of the first five listed content areas:

1. information technology and systems;
2. business law;
3. business data analytics;
4. economics;
5. finance;
6. management;
7. marketing;
8. operations management;
9. organizational behavior;
10. business strategy;
11. quantitative methods;
12. business statistics; and
13. computer science.

(Acceptable course work is detailed further in the [150 semester hour course content table](#).)

120-Semester Hour Pathway

Prior to August 1, 2017: 120 -Semester Hour Pathway

This pathway will be phased out on August 1, 2027 and applicants must **complete the licensing process** (including the Examination and Experience Requirements) before this date. Applicants who do not complete the licensing process by August 1, 2027 will need to comply with the 150-semester hour pathway outlined above.

- **Applicants Not Licensed in Another State.** Applicants who are not licensed in another state as a CPA must have applied for licensure and completed their education **prior to August 1, 2009** to be considered grandparented into this pathway. If the education was not approved under this pathway, it may be reviewed by the Department to determine eligibility. Applicants who did not satisfy both requirements by **August 1, 2009** are required to file under the 150-semester hour pathway.
- **Applicants Licensed in Another State.** Applicants who were licensed in another state **prior to August 2009** and cannot certify 4 years of experience within the last 10 years may apply under the 120 Semester Hour Pathway prior to August 1, 2027 and they must complete the licensing process before this date. Similar to endorsement, the applicant's out-of-state license must be active to apply under this pathway. If an applicant was licensed **after August 2009**, they must file under the 150 Semester Hour Pathway or the [Endorsement Pathway](#) if they have been licensed for at least 4 years with the appropriate post-license experience.

NOTE: Applicants under the 120-semester hour pathway who have completed additional coursework may request to have their education re-evaluated to determine if they meet the 150-semester hour pathway.

List of Accrediting Agencies

For the purpose of meeting licensure requirements for public accountancy, an applicant must hold a bachelor's degree or higher and any course work taken from non-matriculated programs, the college or university must be accredited from one of the following accrediting agencies or bodies:

- Accrediting Commission for Community and Junior Colleges (ACCJS)
- Western Association of Schools and Colleges
- Higher Learning Commission (HLC)
- Middle States Commission on Higher Education (MSCHE)
- New England Commission of Higher Education (NECHE)
- Northwest Commission on Colleges and Universities (NWCCU)
- Southern Association of Colleges and Schools Commission on Colleges (SASCOC)
- WASC Senior College and University Commission (WSCUC)

Foreign Education

Applicants who completed any of their post-secondary (college) education outside of the United States and did not complete a New York State Licensure Qualifying Program or an AACSB program, as outlined above, will be required to have a full review of their education to determine whether it meets the education requirements for licensure. NASBA's International Evaluation Service (NIES) is not authorized to approve applicants with education outside of the United States for licensure. To be approved for licensure, the candidate must apply to the Department for licensure by submitting the Application for Licensure ([Form 1](#)) and application fee and have a Certification of Professional Education ([Form 2](#)) completed by their school(s). The school(s) must mail the Form 2, along with official copies of the applicant's transcripts or mark sheets, directly to the Department for review. The original transcripts or mark sheets will be reviewed to determine if the applicant meets New York State's 150 semester hour education requirements for licensure.

Accounting Review Courses

Accounting review courses or CPA Exam review courses that are taken for academic credit at a college or university cannot be accepted toward the 33 semester hour accounting course work requirement. These courses may only be accepted toward the business and/or overall course requirement.

Examples of review courses include, but are not limited to, Wiley CPAExcel; Becker's CPA Exam Review; Bisk Education; and Roger CPA Exam Review. If the textbook for the course is a review course, it cannot be accepted toward the accounting course work requirement.

Examination Requirements



Experience Requirements



15-year Experience Pathway



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