

AS OF FEBRUARY 2024

Northern's 4+1 MBA program		
Accounting B.S.	32 credit hours of business courses:	ACT351, MGT221, MGT240, MGT325, MGT344, MGT230, 300-400 elective, EC201
	44 credit hours of ACT courses:	ACT230, ACT240, ACT301, ACT302, ACT311, ACT321, ACT331, ACT403, ACT441, ACT422, ACT482, CIS222
	32 credit hours of Upper Level ACT (300+)	ACT301, ACT302, ACT311, ACT321, ACT331, ACT403, ACT441, ACT422, ACT482
MBA with a concentration in accounting	18 credit hours of business courses	BUS530, BUS40, BUS560, BUS580, BUS590, elective
	12 credit hours of ACT courses	BUS570, BUS572, BUS576, BUS591 (internship)
Total ACT courses	56	
Total 300+ ACT level courses	44	
Total business courses	50	

A Comparison of U.S. State Requirements for CPA Licensure Eligibility and Northern Michigan University's MBA 4+1 Curriculum

State	Credits to sit	Education to sit	Education for licensure	Credits for licensure	Does Northern's MBA 4+1 program meet state education requirements?
Alabama	Bachelors degree	24 semester hours of 300 level ACT courses 24 semester hours of Business courses	Completion of undergraduate degree from a regionally accredited college or university 150 semester hours	150	Y
Alaska	120 or 15 ACT semester credit hours and within 18 semester credit hours of 120	15 ACT semester credit hours and within 18 credits of 120	Bachelor degree or equivalent, additional credits equating to 150 with an ACT concentration	150	Y
Arizona	Bachelors degree	24 ACT semester hours, 12 of which are 300 level ACT courses and 18 semester hours of business courses	Bachelor degree and 150 semester hours including 36 semester hours of accounting courses where 30 hours are upper level AND 30 semester hours of business courses	150	Y
Arkansas	Bachelors degree	30 ACT upper level credit hours and 30 hours of business courses, all with a C or better		150	Y
California	Bachelors degree, or 24 credits of acct and bus, or within 180 days of completing 24 credits in bus and act	24 ACT semester hours	24 credits in ACT, 24 BUS credits, 20 credits skill based (english, communications, social sciences), 10 credits of ethics (audit, org behavior, bus law, philosophy)	150	Y
Colorado	Bachelors degree or 120 credits and enrolled in a 150 credit program	27 ACT semester hours: 21 of which must exclude intro acct classes 3 credit hours must concern GAAS (audit)	33 hours of act including 6 credits of audit (US GAAS and 3 more in advanced auditing, fraud, or info tech auditing, 3 hours of BUS ethics, 27 BUS hours	150	N, only 4 credits of audit <a href="https://nasba.org/licensure/nasbalicensing/colorado/">https://nasba.org/licensure/nasbalicensing/colorado/</a>
Connecticut	Bachelors degree	24 semester hours in acting, 3 business law, 3 economics, 3 finance, 13 hours in BUS	36 ACT hours, 30 hours in business courses, excluding advertising, insurance, retailing courses. Acceptable courses include: MGT, business law, org behavior AND 60 hours in general education	150	Y
Delaware	Bachelors degree	24 hours of act including financial act, audit, tax		150	Y
Florida	120	24 hours upper level Act, 24 hours of bus courses, 21 bus must be upper level	30 hours act upper level, 36 bus hours	150	Y
Georgia	Bachelors degree	30 hours in upper level act, 24 hours in bus	30 hours in upper level ACT, 24 hours of bus	150	Y
Hawaii	Bachelors degree with 18 credit hours of upper level acct, or within 120 days of educational requirements		24 hours of upper level accounting courses, 24 hours in upper level business courses	150	Y
Idaho	Bachelors degree	30 hours in business admin, 20 hours in upper level act	24 upper level act hours	150	Y
Illinois	Bachelors degree or 120 credits with 24 hours in accounting	24 credit hours in accounting	graduate degree in business: 30 hours of act courses, 24 hours in business including 3 hours business ethics, 2 hours in business communication	150	Y
Indiana	120 hours in accounting concentration			150	Y
Iowa	Bachelors degree or within 120 days of graduation	24 credit hours act, 24 credit hours of bus		150	Y
Kansas	Completion of 150 hours	42 credit hours of business and gen ed, one upper division econ course, 2 courses in bus law, 30 hours in accounting (upper level)		150	N, only 1 business law course and no upper level econ <a href="https://ksboa.kansas.gov/wp-content/uploads/Article-2-2022-Webpage.pdf">https://ksboa.kansas.gov/wp-content/uploads/Article-2-2022-Webpage.pdf</a>
Kentucky	Bachelors degree with an ACT concentration	39 semester hours of bus including 27 act hours	27 hours of act and 12 bus hours	150	Y
Louisiana	Bachelors degree	24 hours of act and 24 hours of bus		150	Y
Maine	Within 120 days of graduating with a bachelors degree	15 hours of ethics and act including 3 hours of act, 3 hours of audit	15 act hours, 3 of which must be audit	150	Y
Maryland	Bachelors degree in act	27 hours must be act, 3 hours ethics	30 hours in act and ethics; 3 credits of ethics	150	N, no designated ethics course <a href="https://casetext.com/regulation/maryland-administrative-code/title-09-maryland-department-of-labor/subtitle-24-board-of-public-accountancy/chapter-092405-examinations/section-09240503-educational-requirements">https://casetext.com/regulation/maryland-administrative-code/title-09-maryland-department-of-labor/subtitle-24-board-of-public-accountancy/chapter-092405-examinations/section-09240503-educational-requirements</a>
Massachusetts	Bachelors degree	21 hours act, 9 hours of bus	30 hours undergrad act, 24 hours of bus undergrad	150	Y
Michigan	Bachelors degree in act	3 hours of audit, 21 hours in act, 24 hours in bus		150	Y
Minnesota	Bachelors degree	24 hours of intermediate and advanced act	24 hours of bus	150	Y
Missouri	120 credit hours	24 hours of act and 24 hours of bus	6 additional act hours, 6 additional bus hours	150	Y
Mississippi	Bachelors degree	24 act hours upper division, 24 bus hours upper division		150	Y
Montana	24 hours of act above intro level, 24 hours in bus	24 hours of act above intro level, 24 hours in bus		150	Y
Nebraska	150 hours	30 hours of act above intro level, 30 hours of bus		150	Y
Nevada	Bachelors degree	18 hours in act above intro level	24 credits of act above intro level, 3 credits of bus law, 24 credits of bus	150	Y
New Hampshire	Bachelors degree	30 act hours, 24 bus hours	30 hours of act, 24 hours of bus	150	Y
New Jersey	Bachelors degree	24 act hours, 24 bus hours	24 act hours, 24 bus hours	150	Y
New Mexico	Bachelors degree	30 hours of act		150	Y
New York	120 credit hours	One course in each of the following: financial act, cost act, tax, audit	33 hours in upper level act, 36 hours of bus	150	Y
North Carolina	Bachelors degree	30 hours of act where no more than 6 hours are act principles, 3 hours of bus law		150	Y
North Dakota	Bachelors degree	24 credits of act excluding intro classes, 24 credits of bus where up to 3 econ credits may be included		150	Y
Ohio	120 credits	24 hours in act, 24 hours in bus	30 hours in act and 24 bus hours	150	Y
Oklahoma	Bachelors degree	24 hours in act above intro level, 9 hours of bus at upper level	30 hours of upper level act	150	Y
Oregon	Bachelors degree	24 hours in upper level act, 24 hours in bus		150	Y
Pennsylvania	120 credits	24 credits in act, business, econ, finance	bachelors degree, 12 additional act credits	150	Y
Rhode Island	Bachelors degree	24 act hours (6 intro and intermediate financial act, 3 advanced act, 3 tax, 3 audit), 24 bus hours (3 business law, 3 economics)		150	Y
South Carolina	120 credits	24 act hours: 6 undergrad credits, 3 grad credit, 24 bus hours: bus law, econ, mgt, fin, data analytics, bus ethics, info systems, stats, comm.	bachelors degree, 24 act hours (excluding intro), 24 bus	150	Y
South Dakota	150 credits	bachelors degree in act	24 act hours excluding intro, 24 bus	150	Y
Tennessee	Bachelors degree	18 act hours upper level	30 act hours where 24 are upper level, 24 bus hours	150	Y
Texas	Bachelors degree, total of 150 hours, with an act concentration	24 upper level bus hours, 2 upper level hours in act communications or bus communication w intensive writing curriculum.		150	Y
Utah	Bachelors degree	24 hours in upper level act, 24 bus hours	MBA, 24 hours in upper level act	150	Y
Vermont	120 credits	30 hours of act and bus		150	Y
Virginia	120 credits or act bachelors degree	24 act hours above intro, 24 bus hours		150	Y
Washington	Bachelors in act	24 act hours which 15 are upper level, 24 bus		150	Y
West Virginia	Bachelors degree	30 act hours excluding intro, 3 credits of ethics, 3 bus law, 27 credits in bus		150	N, no 3 credit ethics course <a href="https://www.boa.wv.gov/exam/AcademicRequirements.asp">https://www.boa.wv.gov/exam/AcademicRequirements.asp</a>
Wisconsin	Bachelors degree	24 act hours	15 hours of fin act, cost, tax, audit, ais	150	Y
Wyoming	Bachelors degree	24 act hours, 24 bus hours		150	Y