



Guide to Becoming a Michigan CPA

Education | Exam | Experience

I ♥
MI CPAs



Action! Your Path to CPA Licensure Begins Now

Deciding to become a Michigan CPA launches you into a captivating adventure, as thrilling as those seen on the big screen. However, we recognize that the path to earning your designation may present its fair share of plot twists. Here at the Michigan Association of Certified Public Accountants (MICPA), we empathize with the blend of excitement and uncertainty you may encounter along the way.

Earning your CPA designation is a challenging endeavor. It requires 1) a strong mettle, 2) the ability to learn and grasp difficult concepts, and 3) a willingness to work hard on the road to success in the profession. The demand for such talent and expertise will never go out of style or become outdated, and few other career choices offer a better path to the C-Suite or entrepreneurial success than becoming a CPA.

Our aim is to demystify the licensing process by offering a clear roadmap to earning the CPA credential. We'll guide you through the expectations for education, examination, and experience. From understanding the requirements to sit for the CPA Exam or how to earn the 150-hour credit requirement, we've curated clear and concise guidance to help you navigate the journey.

Whether you're currently enrolled in college, gearing up for the CPA Exam, or completing your work experience, MICPA's dedicated Academics Team is here to provide both support and guidance.



Paul Glantz, CPA, MST

Chairman and Co-Founder, Emagine Entertainment, Inc.
MICPA Member, Board of Directors

**Contact MICPA's Academics Team
at 248.267.3747 or micpa@micpa.org.**

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Scan to learn more or visit
micpa.org/join.**



EDUCATION

Education Required to Sit for the CPA Exam

Michigan law requires that CPA Exam applicants must possess a bachelor's degree with a minimum of 120 credit hours from an accredited institution, with the following required subjects:

- 24 credits of Accounting that must include the following areas: accounting information systems, auditing and attestation services, cost or managerial accounting, financial accounting and reporting, governmental or fund accounting, taxation.
- 24 credits of General Business, other than accounting which may include any of the following subjects: business communications, business ethics, business law, economics, finance, management, marketing, information systems or technology, quantitative methods, statistics and other subjects approved by department.

Education Required to Apply for a CPA License

CPA license applicants must accumulate 150 credit hours from an accredited institution*. This includes the 120 credits obtained through a bachelor's degree. Earning the additional 30 credits can be achieved by: a bachelor's degree with additional course credits from a community college; bachelor's degree with a double major; a master's degree.

After selecting a school, connecting with an academic advisor is crucial. They play a key role in helping you plan your course schedule and ensuring timely graduation. With their support, concerns about limited course availability won't hinder your progress. Moreover, academic advisors have extensive campus networks and can provide access to valuable resources like tutoring and financial aid.



**Accreditation:*

Michigan's State Board of Accountancy adopts the criteria for accreditation of the North Central Association of Colleges and Schools or an affiliated association. To see if your prospective school is properly accredited, visit their website at hlcommission.org.

EXAMINATION

The CPA Exam

The Uniform Certified Public Accountant Examination (also known as the CPA Exam or Exam) is a 16-hour, computer-based test comprised of four sections. It employs a variety of testing formats, including multiple-choice questions and task-based simulations. These are derived from condensed case studies to test accounting knowledge and skills, using real life, work-related situations.

Candidates need to take ALL three of the following Core sections: Accounting and Reporting (FAR), Auditing and Attestation (AUD), Taxation and Regulation (REG). They also need to choose ONLY one of the following Discipline sections: Business Analysis and Reporting (BAR), OR Tax Compliance and Planning (TCP), OR Information Systems and Controls (ISC).

In order to meet the requirements for a CPA license, candidates must pass all four parts of the required exam sections with a minimum score of 75 each within a rolling 30-month period from the date the score is released for your first passed section.

Explore eligibility criteria on the National Association of State Boards of Accountancy Michigan webpage at nasba.org/exams/cpaexam/michigan.



1. ☐ A ☐ B ☒ C ☐ D

2. ☐ A ☒ B ☐ C ☐ D

3. ☐ A ☐ B ☐ C ☒ D

21. ☐ A ☐ B ☒ C ☐ D

22. ☐ A ☐ B ☐ C ☒ D

23. ☒ A ☐ B ☐ C ☐ D

EXAMINATION

The CPA Exam (Continued)

21. ☐ A ☐ B ☒ C ☐ D
22. ☐ A ☐ B ☐ C ☒ D
23. ☒ A ☐ B ☐ C ☐ D
24. ☐ A ☒ B ☐ C ☐ D
25. ☐ A ☐ B ☐ C ☒ D
26. ☐ A ☒ B ☐ C ☐ D
27. ☐ A ☒ B ☐ C ☐ D
28. ☐ A ☐ B ☒ C ☐ D
29. ☐ A ☒ B ☐ C ☐ D
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34. ☐ A ☒ B ☐ C ☐ D
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36. ☐ A ☐ B ☒ C ☐ D
37. ☒ A ☐ B ☐ C ☐ D
38. ☐ A ☐ B ☒ C ☐ D
39. ☐ A ☒ B ☐ C ☐ D

Once your application has been processed, and you have been deemed eligible to take one or more sections of the CPA Exam and, have paid all fees, you will receive a Notice to Schedule (NTS) from NASBA. At this point you may schedule one or more exam testing dates through Prometric, who administers the exam at locations nationwide. Reference the "Section ID," listed on the NTS, when selecting which part(s) you'd like to take.

You must schedule your examination appointment at least five days in advance of the test date. However, it is recommended to schedule it at least 45 days before the desired test date(s) to increase the likelihood you receive first choice of date, time and location.

CPA Exam Continuous Testing:

As of July 1, 2020, testing windows were replaced by continuous testing, allowing candidates to take the Exam year-round, without restriction, other than waiting to receive scores from prior attempts of the same section or when there is a major change to the Exam.

Please note, due to the implementation of the new CPA exam, there are restrictions on exam dates for 2024 and the first quarter of 2025. Find detailed information on the current testing windows on [nasba.org](https://www.nasba.org).

Choose your schedule by visiting prometric.com/cpa. Your NTS is valid for six months, so it is recommended that you schedule the section that you wish to take in a 6-month window.

Pass all four sections of the CPA Exam:

Applicants must pass all four sections of the CPA Exam within a rolling 30-month period, beginning on the date that you sat for the first passed section. If all sections are not passed within the rolling 30-month period, credit for any section outside the 30-month period expires.



EXPERIENCE

Practical experience is a vital component in obtaining a CPA license in Michigan. Candidates must earn a minimum of 2,000 qualifying hours, completed within a period of not less than one calendar year and no more than five calendar years. The experience must also be verified by a certified public accountant (CPA).

Qualified experience is gained through employment in government, industry, academia, or public practice in one or more of the following areas:

- a) Audits of financial statements in accordance with the applicable standards at the time of engagement.
- b) Reviews of financial statements in accordance with the applicable standards at the time of engagement.
- c) Compilations of financial statements with complete disclosure in accordance with the applicable standards at the time of engagement.
- d) Attestation engagements in accordance with the applicable standards at the time of engagement.
- e) Other auditing in accordance with applicable standards at the time of engagement that leads to an expression of a written opinion including any of the following:
 - i) Reviews regarding internal control.
 - ii) Operational audits.
 - iii) Compliance audits.
 - iv) Expressions of an opinion on financial forecasts and projections.
- f) Performance of an independent internal audit function.
- g) Compliance audits of government contracts performed on behalf of a government agency that result in the issuance of an opinion or report.
- h) Audits performed on behalf of a government audit agency that result in the issuance of an opinion or report.
- i) Preparation of income and nonprofit tax returns for any taxing jurisdiction.
- j) Properly documented tax research.
- k) Representation of a client before a government agency on a tax matter.
- l) Financial forecasts, analyses, and projections.
- m) Management advisory services including, but not limited to, business valuation, forensic accounting, and fraud examination services that meet applicable standards.
- n) Management and supervision of accounting functions and preparing financial statements for profit or nonprofit entities.
- o) Professional accounting-related work in a public accounting firm.
- p) Other work generally associated with the profession of public accounting.



The following will not count as qualifying experience:

- 1) Experience consisting of non-professional work, including recruiting, industrial engineering, administration, bookkeeping and appraisals.
- 2) Paraprofessional work that does not comply with section (o), above.

Resources for You

If you haven't done so already, become a member of the MICPA. Students and CPA Candidates enjoy the perks of membership at greatly reduced rates.

What can the MICPA help you do?

- **Find an Internship/Post Your Resume**

Through our accounting-focused Career Center, you can search for internships and jobs, plus post your resume for potential employers to view!

- **Get Answers**

Call our Member Services Department at 248.267.3747 with any question about the profession and certification. We'll find you an answer!

- **Save Money**

MICPA has teamed up with dozens of companies to provide valuable discounts on products and services that matter to you, like CPA Exam review courses!

- **Stay In-the-Know**

Receive our digital student news, packed with the latest accounting news and the information you need to know about succeeding in your education and career!

Follow us on social for additional tips!



- **Belong**

Be a part of the more than 90% of Michigan CPAs who are MICPA members!

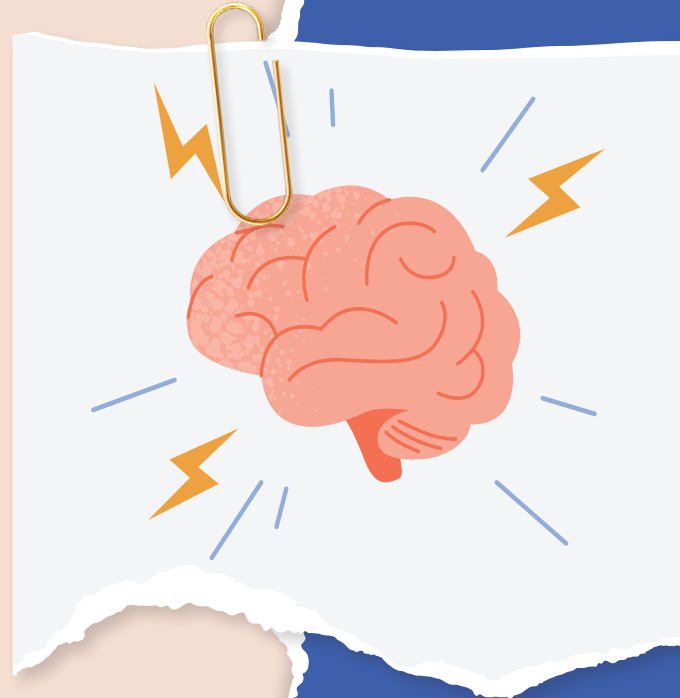
- **Connect**

Meet today's CPAs, join our membership, and attend networking opportunities.

Once you receive your CPA license, let us know! No matter where you are in your career, the MICPA will be your trusted resource for life!

Two simple ways to become a member:

1. Apply online at micpa.org/join.
2. Call our Member Services Team at 248.267.3747.



CPA

Coollest Profession Around

Frequently Asked Questions

EDUCATION

Q: Can the MICPA review my transcripts to see if I've taken all the necessary classes to meet the education requirement?

A: Since no two institutions have identical curriculum, there is no way for the MICPA to identify which courses you may still need to complete. Sit down with an academic advisor at your school to discuss your coursework and determine the path you should take. Setting students up with the right classes is their job. Trust their expertise in your major!

Q: Which school would the MICPA recommend for pursuing a CPA license?

A: It is pivotal to choose a school that works best for you, based on your situation. What is most important to you: cost, location, convenience or some other factor? Michigan law requires that qualifying accounting education come from an accredited body, please review the eligibility requirements available on page 3.

EXAMINATION

Q: Do I need 150 credit hours to sit for the CPA Exam in Michigan?

A: No. You only need to have completed the curriculum required for a Bachelor's degree for the Exam. However, to become a CPA in Michigan, you will need 150 credit hours. For more information with the required concentration in Accounting, please review the eligibility requirements on page 3.

Q: If I successfully complete and pass all four parts of the CPA Exam, will I need to take it again if I'm not licensed right away?

A: Once you've passed the entire CPA Exam, you will not need to take it again – whether you passed it one year ago or twenty!

Q: Is there a set order I must follow when taking the Exam?

A: You may take the CPA Exam sections in any order but must complete all four parts within 30 months, beginning on the date that you received your score for the first passed section.

EXPERIENCE

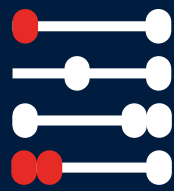
Q: Do I need to be directly supervised by a CPA for my experience to count?

A: No. A CPA only needs to verify your work. This person does not need to be employed at your place of work and may be licensed in any state or jurisdiction of the United States. The CPA should be somebody who is comfortable attesting on your behalf. When you apply for your license, you will need to complete a form for each of the positions you've held to meet the 2,000-hour requirement. The qualifying experience must be verified by a CPA.



Visit micpa.org/student-resources to find more answers to your most frequently asked questions!

For clarification on the laws to obtain a Michigan CPA license, please call the Michigan State Board of Accountancy at 517.241.0199 or visit the Department of Licensing and Regulatory Affairs website at michigan.gov/accountancy.



CPA Credits

EARN YOUR 150 CPA Credits!

What **CPACREDITS.com** OFFERS:

Free Transcript Evaluation

Learn what courses you still need to fulfill your state board education requirements.

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Go over your evaluation and map out a plan to finish the remaining credits you need.

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Courses are worth 3 credits, cost just \$675, and take less than 3 minutes to sign up for. Semester based and self-paced courses, offered monthly and can be taken at your convenience.

With **CPACredits.com**, you can earn the remaining credits you need at a fraction of the cost. Our reduced price allows you to save up to 70% compared to traditional college courses.



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