

Quick Guide to Becoming a Michigan Certified Public Accountant (CPA)

Education Required to Sit for the CPA Exam:

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 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.
- **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.

Work Experience:

A minimum of **2,000** hours of qualifying experience must be accumulated within a span not less than one calendar year but not exceeding five calendar years.

Qualifying experience can be acquired through employment in government, industry, academia, or the public sector.

This experience needs to be verified by a certified public accountant (CPA).

EXAM

Education

LICENSE

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.

Exam

CPA Exam:

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.

Core Sections:

Take ALL three of the following Core sections: Accounting (FAR), Audit (AUD) and Tax (REG).

AND

Discipline Sections:

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).

Experience

Apply for Your Michigan CPA License:

- ✓ 150 Education Hours
- ✓ 2000 Experience Hours
- ✓ Exam

The MICPA has resources to help you succeed:
micpa.org/students