ACCOUNTING STATE PROFESSIONAL BOARDS

Listed below you will find the Accounting professional board contact information for each respective state/territory.

Determination of Mercy University Accounting Program curriculum meeting state/territory educational requirements for licensure:

YES:AL, AK, AZ, AR, CA, CO, CT, DE, DC, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MA, MI, MN, MS, MO, MT, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, VT, VA, WA, WT, WY
NO: MD, NE, PR, TX, UT, VI, WV

Listed below you will find the Accounting professional board contact information for each respective state/territory.

The Mercy University Accounting Program curriculum **meets the educational requirements** for licensure in the following states/territories:

State/Territory	Professional Licensing Board
Alabama	**Alabama State Board of Public Accountancy** **https://www.asbpa.alabama.gov/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. While New York State requires 33 accounting core credits consistent with the State of Alabama, Alabama requires those 33 credits to be at the upper level (300/junior level or above), whereas (currently) New York State does not. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Alabama's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Alabama.**
Alaska	**Alaska Board of Public Accountancy** **https://www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing/BoardofPublicAccountancy.aspx** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of these Programs who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Alaska's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Alaska.**
Arizona	**Arizona State Board of Accountancy** **http://www.azaccountancy.gov/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. While the State of Arizona requires 36 accounting core credits for licensure (with 30 of those credits at the upper level – junior or above), New York State only requires 33 accounting core credits and does not require 30 of them to be at the upper level. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Arizona's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Arizona.**

Arkansas	**Arkansas State Board of Public Accountancy** **https://asbpa.arkansas.gov/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and standalone Master's in Public Accounting Program (with appropriate pre-requisite coursework completed) are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. While the State of Arkansas currently requires 27 accounting core credits for licensure (all of which must be at the upper level – junior or above), New York State requires 33 accounting core credits but does not require 27 of them to be at the upper level. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Arkansas's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Arkansas. Arkansas has also recently added a new bachelor's degree pathway to licensure, requiring 27 core credits to be comprised of upper level accounting courses. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
California	**California Board of Accountancy** **https://www.dca.ca.gov/cba/index.shtml** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and standalone Master's in Public Accounting Program (with appropriate pre-requisite coursework completed) are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete California's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of California.**
Colorado	**Colorado State Board of Accountancy** **https://www.colorado.gov/pacific/dora/accountancy** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and standalone Master's in Public Accounting Program (with appropriate pre-requisite coursework completed) are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Colorado's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Colorado.**
Connecticut	**Connecticut State Board of Accountancy** **https://portal.ct.gov/DCP/Occupational-and-Professional-Division/Occupational--Profess/Certified-Public-Accountants** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and standalone Master's in Public Accounting Program (with appropriate pre-requisite coursework completed) are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Connecticut's practice/work requirement (as applicable), and complete a separate Ethics Examination, are eligible for a Certified Public Accountant (CPA) license in the state of Connecticut.**
Delaware	**Delaware State Board of Accountancy** **http://dpr.delaware.gov/boards/accountancy/** **Unable to find anything in the State of Delaware's education requirements outside of the following: "The applicant has completed at least 150 semester hours of college education including a baccalaureate or**

	higher degree conferred by an accredited college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule to be appropriate." In that regard, Mercy University's Combined Bachelor's/Master's in Public Accounting Program has a similar 150-credit semester hour requirement, and the Master's in Public Accounting Program (combined with an undergraduate degree that includes appropriate accounting and business course study) are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Delaware's practice/work requirement (as applicable), and complete the AICPA self-study course and examination in ethics, are eligible for a Certified Public Accountant (CPA) license in the state of Delaware.
District of Columbia	**District of Columbia Board of Accountancy** **https://dlcp.dc.gov/page/board-accountancy** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and standalone Master's in Public Accounting Program (with appropriate pre-requisite coursework completed) are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete the District of Columbia's (DC's) practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the District of Columbia (DC).**
Georgia	**Georgia State Board of Accountancy** **https://gsba.georgia.gov/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and standalone Master's in Public Accounting Program (with appropriate pre-requisite coursework completed) are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Georgia's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Georgia. Georgia has also recently added a new bachelor's degree pathway to licensure, requiring 30 semester hours in accounting (beyond the introductory level) and 18 semester hours in business. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
Guam	**Guam Board of Public Accountancy** **http://www.guamboa.org/** (NOTE: Privacy notice comes up when attempting to access Guam Board of Public Accountancy; accordingly, an internet search was conducted to evaluate educational requirements for licensure: https://guamportal.com/blog/requirements-to-become-a-certified-public-accountant-in-guam). **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and standalone Master's in Public Accounting Program (with appropriate pre-requisite coursework completed) are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Guam's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the territory of Guam.**

Hawaii	**Hawaii Board of Public Accountancy** **http://cca.hawaii.gov/pvl/boards/accountancy/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Hawaii's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Hawaii.**
Idaho	**Idaho State Board of Accountancy** **http://www.isba.idaho.gov/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Idaho's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Idaho. Idaho has also recently added a new bachelor's degree pathway to licensure, requiring 24 semester hours in accounting (beyond the introductory level) and 24 semester hours in business. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
Illinois	**Illinois Board of Examinars** **https://www.ilboe.org/new-candidates/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, complete the AICPA Ethics Examination, and who complete Illinois's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Illinois.**
Indiana	**Indiana Board of Accountancy** **https://www.in.gov/pla/professions/accountancy-home/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, complete the AICPA Ethics Examination, and who complete Indiana's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Indiana.**
Iowa	**Iowa Accountancy Examining Board** **Other Professional Licensure | Department of Inspections, Appeals, & Licensing** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, complete the AICPA Ethics Examination, and who complete Iowa's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Iowa.**

Kansas	**Kansas Board of Accountancy** **http://www.ksboa.org/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, who complete the AICPA Ethics Exam, and who complete Kentucky's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Kansas. Kansas has also recently added a new bachelor's degree pathway to licensure, requiring a minimum of 42 course-specific semester hours in business and general education, 11 semester hours in written and oral communications, at least 30 semester hours in accounting, and a standalone data analytics course. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.** **.**
Kentucky	**Kentucky Board of Accountancy** **http://cpa.ky.gov/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Kentucky's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Kentucky. Kentucky has also recently added a new bachelor's degree pathway to licensure, requiring a minimum of 39 semester hours in business-related subjects, of which 27 semester hours consist of accounting courses. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
Louisiana	**Louisiana State Board of CPAs of Louisiana** **http://www.cpaboard.state.la.us/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Louisiana's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Louisiana. Louisiana has also recently added a new bachelor's degree pathway to licensure, requiring a minimum of 24 semester hours in business-related subjects, and 24 semester hours of accounting courses. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
Maine	**Maine Board of Accountancy** **http://www.maine.gov/pfr/professionallicensing/professions/accountants/index.html** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Maine's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Maine.**
Maryland	**Maryland Board of Public Accountancy** **http://www.dllr.state.md.us/license/cpa** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. While Mercy University's Combined**

	Bachelor's/Master's Accounting Program would otherwise meet Maryland's education requirements for CPA licensure, as part of its licensure coursework, Maryland requires a 3-credit course in either Business Ethics or Accounting Ethics. ECON230, which was the School of Business' business ethics course, was recently removed and replaced with PHIL207. Although the title being used for the PHIL207 course is Business Ethics, the course is being presented in curriculum maps as a Gen Ed course and, therefore, might not qualify (under review) as a "business" ethics course. If Maryland does not view the course as a business ethics course, Mercy's Combined Bachelor's/Master's Accounting Program would not meet the educational requirements for CPA licensure in the state of Maryland.
Massachusetts	**Massachusetts Board of Public Accountancy** **https://www.mass.gov/orgs/board-of-public-accountancy** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Massachusetts' practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Massachusetts.**
Michigan	**Michigan State Board of Accountancy** **https://nasba.org/exams/cpaexam/michigan/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Michigan's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Michigan.**
Minnesota	**Minnesota State Board of Accountancy** **https://mn.gov/boa/** (note that this link, is experiencing difficulties; therefore, searched the actual legislation to locate the education requirement for licensure): **https://www.revisor.mn.gov/rules/1105.1500/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, complete the AICPA Ethics Examination, and who complete Minnesota's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Minnesota. Minnesota has also recently added a new bachelor's degree pathway to licensure, requiring a minimum of 24 semester hours in business-related subjects, and 24 semester hours of accounting courses. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
Mississippi	**Mississippi State Board of Public Accountancy** **http://www.msbpa.state.ms.us/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Mississippi's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Mississippi.**

Missouri	**Missouri State Board of Accountancy** **http://pr.mo.gov/accountancy.asp** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, the AICPA Ethics Exam, and who complete Missouri's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Missouri.**
Montana	**Montana Board of Public Accounts** **https://boards.bsd.dli.mt.gov/public-accountants/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, the AICPA Ethics Exam, and who complete Montana's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Montana. Montana has also recently added a new bachelor's degree pathway to licensure, requiring a minimum of 24 semester hours in business-related subjects, and 24 semester hours of accounting courses. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
Nebraska	**Nebraska State Board of Public Accountancy** **http://www.nbpa.ne.gov/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. While Mercy University's Combined Bachelor's/Master's Accounting Program would otherwise meet Nebraska's education requirements for CPA licensure, as part of its licensure coursework, Nebraska requires its 24-credit business course requirement to include Business Ethics. ECON230, which was the School of Business' business ethics course, was recently removed and replaced with PHIL207. Although the title being used for the PHIL207 course is Business Ethics, the course is being presented in curriculum maps as a Gen Ed course and, therefore, might not qualify (under review) as a "business" ethics course. If Nebraska does not view the course as a business ethics course, Mercy's Combined Bachelor's/Master's Accounting Program would not meet the educational requirements for CPA licensure in the state of Nebraska.**
Nevada	**Nevada State Board of Accountancy** **http://www.nvaccountancy.com/requirements.fx** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, the AICPA Ethics Exam, and who complete Nevada's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Nevada. Nevada has also recently added a new bachelor's degree pathway to licensure, requiring a minimum of 24 semester hours in business-related subjects, 24 semester hours of accounting courses (with specific concentrations), and 3 semester hours of business law. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
New Hampshire	**New Hampshire Board of Accountancy** **https://www.oplc.nh.gov/find-board/board-accountancy** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's**

	Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete New Hampshire's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of New Hampshire. New Hampshire has also recently added a new bachelor's degree pathway to licensure, requiring a minimum of 24 semester hours in business-related subjects, and 30 semester hours of accounting courses. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.
New Jersey	**New Jersey State Board of Accountancy** **http://www.njconsumeraffairs.gov/acc/Pages/applications.aspx** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete New Jersey's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of New Jersey. New Jersey has also recently added a new bachelor's degree pathway to licensure, requiring a minimum of 24 semester hours in business-related subjects, and 24 semester hours of accounting courses. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
New Mexico	**New Mexico State Public Accountancy Board** **http://www.rld.state.nm.us/boards/Accountancy.aspx** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, who complete the AICPA Ethics Exam, and who complete New Mexico's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of New Mexico. New Mexico has also recently added a new bachelor's degree pathway to licensure, requiring 30 semester hours in accounting coursework (there is no specific business course requirement). Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
New York	**New York State Board of Public Accountancy** **https://nasba.org/exams/cpaexam/newyork/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete New York's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of New York.**
North Carolina	**North Carolina State Board of CPA Examiners** **https://nccpaboard.gov/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, who complete North Carolina's Accountancy Law course, and who complete North Carolina's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of North Carolina. North Carolina has also recently added a new bachelor's degree pathway to licensure, requiring 30 semester hours in accounting coursework and 24 semester hours in 8 of 10 fields of study (including several business-related fields of study). Mercy University's Bachelor's in Public**

	Accounting Program meets those licensure requirements as well.
North Dakota	**North Dakota State Board of Accountancy** **http://www.nd.gov/ndsba/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, complete the AICPA Ethics exam, and who complete North Dakota's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of North Dakota.**
Ohio	**Accountancy Board of Ohio** **http://www.acc.ohio.gov/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, who complete Ohio's Professional Standards and Responsibilities course, and who complete Ohio's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Ohio. Ohio has also recently added a new bachelor's degree pathway to licensure, requiring 30 semester hours in accounting coursework and 24 semester hours in business coursework. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
Oklahoma	**Oklahoma Accountancy Board** **http://www.ok.gov/oab** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, complete the AICPA Ethics exam, and who complete Oklahoma's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Oklahoma.**
Oregon	**Oregon Board of Accountancy** **http://oregon.gov/BOA** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, who complete the AICPA Ethics Exam, and who complete Oregon's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Oregon. Oregon has also recently added a new bachelor's degree pathway to licensure, requiring 24 semester hours in accounting coursework (all at the upper level) and 24 semester hours in business coursework. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
Pennsylvania	**Pennsylvania State Board of Accountancy** **https://www.pa.gov/agencies/dos/department-and-offices/bpoa/boards-commissions/accountancy-board#.VOTI5i6QfT8** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's**

	Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Pennsylvania's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Pennsylvania. Pennsylvania has also recently added a new bachelor's degree pathway to licensure, requiring 24 semester hours in accounting/business coursework (including accounting and auditing, business law, economics, technology, finance, or tax). Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.
Puerto Rico	**Puerto Rico Board of Accountancy** **https://www.estado.pr.gov/juntas-examinadoras/contadores-publicos-autorizados** (NOTE: This website was difficult to follow and locate necessary, with some content in Spanish; accordingly, conducted an internet search to evaluate Puerto Rico's education requirements relative to that of Mercy University). **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Information ascertained on Puerto Rico's requirements for CPA licensure regularly reference the required degree to include an "accounting concentration"; however, the number and types of semester hours required for an "accounting concentration" was indeterminable through the Puerto Rico Accountancy Board site.** **In conducting a further Internet search, it was noted that historically and operationally for standard pathways, Puerto Rico's existing baseline for an accounting concentration requires 32 semester hours in accounting subjects and 32 semester hours in general business courses, with a minimum grade of "C" in each accounting course. New York State's 150-credit requirement prescribes for 33 semester hours in accounting and 36 semester hours in business; however, there is no grade requirement for coursework. It appears, therefore (with the exception of the grade requirement), that graduates of Mercy University's Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, and who complete Puerto Rico's practice/work requirement (as applicable) – while maintain a "C" grade or better in their coursework - are eligible for a Certified Public Accountant (CPA) license in the territory of Puerto Rico. While Puerto Rico has also recently added a new bachelor's degree pathway to licensure, without information regarding the definition of "accounting concentration" relative to a 120-credit bachelor's Program, it is difficult to determine whether or not Mercy University's Bachelor's in Public Accounting Program would meet those requirements.**
Rhode Island	**Rhode Island Board of Accountancy** **https://dbr.ri.gov/divisions/accountancy/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, who complete the AICPA Ethics Exam, and who complete Rhode Island's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Rhode Island. Rhode Island has also recently added a new bachelor's degree pathway to licensure, requiring 24 semester hours in accounting coursework and 24 semester hours in business coursework. There are some specific course requirements within those concentrations (e.g. intermediate accounting, advanced accounting, tax, auditing, business law, economics for instance). Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
South Carolina	**South Carolina Board of Accountancy** **https://llr.sc.gov/acct/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. While South Carolina currently requires 24 accounting core credits for licensure (all of which must be at the upper level – junior or above), New York State requires 33 accounting core credits but does not require 24 of them to be at the upper level.**

	Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, who pass the AICPA Ethics Exam, and who complete South Carolina's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of South Carolina.
South Dakota	**South Dakota Board of Accountancy** **http://www.accountancy.sd.gov/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, who complete the AICPA Ethics Exam, and who complete South Dakota's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of South Dakota. South Dakota has also recently added a new bachelor's degree pathway to licensure, requiring 24 semester hours in accounting (that includes a course in Intermediate or Advanced Accounting, Auditing, Taxation, and Cost Accounting) and 24 semester hours in business coursework. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
Tennessee	**Tennessee State Board of Accountancy** **https://www.tn.gov/commerce/regboards/accountancy.html** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. While Tennessee currently requires 30 accounting core credits for licensure (24 of which must be at the upper level – junior or above), New York State requires 33 accounting core credits but does not require 24 of them to be at the upper level. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, who pass the AICPA Ethics Exam, and who complete Tennessee's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Tennessee.**
Texas	**Texas State Board of Public Accountancy** **http://www.tsbpa.texas.gov/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. It should be noted that while Texas currently requires 27 accounting core credits for licensure (all of which must be at the upper level – junior or above), New York requires 33 accounting core credits but does not require 27 of the credits to be at the upper level. Texas also requires 24 business core credits (all of which also must be at the upper level – junior or above) while New York requires 36 business core credits but does not require 24 of them to be at the upper level, nor are 24 of the business core credits comprising the Combined Bachelor's/Master's in Public Accounting Program at the upper level (a number of them are at the freshman and sophomore level). Most importantly, Texas requires a 3-credit course in either Business Ethics or Accounting Ethics as part of the business core requirement. ECON230, which was the School of Business' business ethics course, was recently removed and replaced with PHIL207. Although the title being used for the PHIL207 course is Business Ethics, the course is being presented in curriculum maps as a Gen Ed course and, therefore, might not qualify (under review) as a "business" ethics course. If Texas does not view the course as a business ethics course (and in considering the deficit in the number of upper level business courses), Mercy's Combined Bachelor's/Master's Accounting Program would not meet the educational requirements for CPA licensure in the state of Texas.**

Utah	**Utah Board of Accountancy** **https://commerce.utah.gov/dopl/accountancy/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. While Mercy University's Combined Bachelor's/Master's Accounting Program would otherwise meet Utah's education requirements for CPA licensure, as part of its licensure coursework, Utah requires an upper level managerial or cost accounting course as part of its 24 upper level accounting course requirement for CPA licensure. Mercy University's Combined Bachelor's/Master's Accounting Program only offers a 100 level managerial accounting course and an additional 200 level cost accounting course as part of its curriculum. Accordingly, because the Program does not currently incorporate an upper level managerial or cost accounting course, Mercy's Combined Bachelor's/Master's Accounting Program would not meet the educational requirements for CPA licensure in the state of Utah.**
Virgin Islands	**Virgin Islands Board of Accountancy** **https://dlca.vi.gov/boardcertifications/steps/cparequirements/index.htm** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. While Mercy University's Combined Bachelor's/Master's Accounting Program would otherwise meet the Virgin Islands education requirements for CPA licensure, as part of its licensure coursework, the Virgin Islands requires (as part of its education requirements) 3 semester hours of accounting or business ethics. ECON230, which was the School of Business' business ethics course, was recently removed and replaced with PHIL207. Although the title being used for the PHIL207 course is Business Ethics, the course is being presented in curriculum maps as a Gen Ed course and, therefore, might not qualify (under review) as a "business" ethics course. If the Virgin Islands does not view the course as a business ethics course, Mercy's Combined Bachelor's/Master's Accounting Program would not meet the educational requirements for CPA licensure in the territory of the Virgin Islands.**
Vermont	**Vermont State Board of Accountancy** **https://sos.vermont.gov/accountancy** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, who complete an 8-hour course in Professional Ethics (which includes the AICPA Code of Conduct or Vermont Accountancy statutes and rules), and who complete Vermont's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Vermont.**
Virginia	**Virginia Board of Public Accountancy** **http://www.boa.virginia.gov/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, who complete the AICPA Ethics Exam, and who complete Virginia's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Virginia. Virginia has also recently added a new bachelor's degree pathway to licensure, requiring 24 semester hours in accounting coursework (with some specific courses part of Mercy's curriculum) and 24 semester hours in business coursework. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**

Washington	**Washington State Board of Accountancy** **http://www.acb.wa.gov/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, who complete the AICPA Ethics Exam, and who complete Washington's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Washington. Washington has also recently added a new bachelor's degree pathway to licensure, requiring 24 semester hours in accounting coursework, and 24 semester hours in business coursework. Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
West Virginia	**West Virginia Board of Accountancy** **http://www.boa.wv.gov/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. While Mercy University's Combined Bachelor's/Master's Accounting Program would otherwise meet West Virginia's education requirements for CPA licensure, as part of its licensure coursework, West Virginia requires an upper-level ethics course as part of its overall education requirements. Mercy University's Combined Bachelor's/Master's Accounting Program only offers a 200-level ethics course as part of its curriculum. Accordingly, because the Program does not currently incorporate an upper-level ethics course, Mercy's Combined Bachelor's/Master's Accounting Program would not meet the educational requirements for CPA licensure in the state of West Virginia.**
Wisconsin	**Wisconsin Accounting Examining Board** **https://dsps.wi.gov/pages/BoardsCouncils/Accounting/Default.aspx** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, who complete a professional ethics examination on statutes and rules governing the practice of public accounting in Wisconsin, and who complete Wisconsin's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Wisconsin. Wisconsin has also recently added a new bachelor's degree pathway to licensure, requiring 24 semester hours in accounting coursework (with some specific course requirements), and 24 semester hours in business coursework (with some specific course requirements). Mercy University's Bachelor's in Public Accounting Program meets those licensure requirements as well.**
Wyoming	**Wyoming Board of Certified Public Accountants** **http://cpaboard.state.wy.us/** **Mercy University's Combined Bachelor's/Master's in Public Accounting Program and Master's in Public Accounting Program are CPA licensure-qualifying programs as designated by the New York State Education Department's Board of Public Accountancy. Graduates of the Combined Bachelor's/Master's Accounting Program who successfully pass the Uniform Certified Public Accountant (CPA) Examination, who complete the AICPA Ethics course, and who complete Wyoming's practice/work requirement (as applicable), are eligible for a Certified Public Accountant (CPA) license in the state of Wyoming.**