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1995

## AICPA Accounting Education & Career Information for Students

American Institute of Certified Public Accountants (AICPA)

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*A I C P A*  
*Accounting Education*  
*&*  
*Career Information*  
*for Students*



## Dear Student:

In response to your inquiry, I am sending you this document which answers many questions you may have about the study of and careers in accounting, including how to become a certified public accountant (CPA).

### WHAT IS A CPA?

A CPA is licensed by a state authority (i.e., state board of accountancy) to practice public accounting. CPAs who work in public accounting are engaged by other companies to perform a wide range of services. For example, a company may engage a CPA firm to recommend ways to increase revenue and reduce operating costs. Many entry-level accountants get their start in public accounting; others go into industry, government, or education. Becoming a CPA is recommended no matter what accounting career path you select.

### WHAT ARE THE REQUIREMENTS TO BECOME A CPA?

To become a CPA, you need to meet the requirements of the state or jurisdiction in which you wish to practice. These requirements, which vary from state to state, are established by law and administered by the state boards of accountancy.

#### To qualify for certification, you must:

- complete a program of study in accounting at a college/university (the AICPA recommends at least 150 semester hours of college study to obtain the common body of knowledge for becoming a CPA);
- pass the Uniform CPA Examination, which is developed and graded by the AICPA; and
- have a certain amount of professional work experience in public accounting (not all states require this).

The Uniform CPA Examination is given over a two-day period twice annually (in May and November). The exam consists of four sections: Business Law & Professional Responsibilities; Auditing; Accounting & Reporting—Taxation, Managerial, and Governmental and Not-for-Profit Organizations; and Financial Accounting & Reporting—Business Enterprises. The AICPA has produced a brochure with additional details on the exam. To obtain a copy of the *Uniform CPA Examination Candidate Brochure*, contact the appropriate state board of accountancy (see **Appendix B** for a list of the state boards).

Once you have become a CPA, most states require you to take specified amounts of continuing professional education courses annually to retain your professional license to practice. A summary of the general qualifications and requirements for the CPA certificate and license to practice appears as **Appendix A**. You should also consult the appropriate state board for information (see **Appendix B**).

## **WHAT IS THE 150-HOUR EDUCATION PROGRAM?**

The AICPA recommends that prospective CPAs obtain 150 hours of education for several reasons. With the advances the financial community has experienced over the last 15 years, as well as the widespread use of technology, it is necessary for CPAs to be more highly trained to competently perform their work. In addition, the development of analytical, communication, and interpersonal skills are essential ingredients for quality performance. You should note that the additional hours are not intended to be exclusively in accounting; the AICPA encourages schools to develop curricula that provide students with a well-rounded education (i.e., general education courses in addition to accounting and business courses).

You can obtain the 150-hour education program in a variety of institutional settings, such as combining an undergraduate accounting program with graduate study, or in an integrated five-year professional accounting school or program leading to a graduate (master's) degree in accounting.

As of September 1995, 33 states/jurisdictions had passed legislation/regulations requiring 150 hours of education in order to be eligible to take the CPA exam. It is the AICPA's belief that by the year 2000 every state/jurisdiction will have the 150-hour education requirement in place. Because the education requirements to become a CPA vary from state to state, you should seek assurance from the appropriate state board that the program you have selected satisfies its education requirements.

## **CAN THE AICPA RECOMMEND COLLEGES AND UNIVERSITIES FOR ACCOUNTING STUDY?**

The AICPA cannot endorse nor recommend one school over another. You should consult with your guidance counselor/career advisor to select the most appropriate program for your needs.

## **ARE SCHOLARSHIPS AVAILABLE FOR ACCOUNTING STUDY?**

Through its Minority Initiatives Committee, the AICPA awards scholarships of up to \$5,000 to outstanding minority accounting students who show significant potential to become CPAs. (The AICPA defines minority students as those of Black, Native American, or Asian/Pacific Island races, or of Hispanic ethnic origin.)

### **To be eligible for an undergraduate scholarship, you must:**

- be enrolled full time (12 semester hours or equivalent) at a four-year or upper division institution;
- be a declared accounting major with an overall and accounting grade point average (GPA) of at least 3.0; and
- have satisfactorily completed at least 30 semester hours, or 45 quarter hours, or equivalent college work, including at least six semester hours (or equivalent) in accounting.

**To be eligible for a graduate scholarship, you must:**

- be enrolled full time (nine semester hours or equivalent); and
- be a minority graduate student who is in a five-year accounting program, or who was an undergraduate accounting major and is presently accepted in a masters-level accounting, business administration, finance or taxation program, or who had any undergraduate major and is presently accepted in a masters-level accounting program.

Applications for these scholarships can be obtained by writing to the AICPA Order Department, P.O. Box 2209, Jersey City, NJ 07303-2209; (800) 862-4272 (please refer to Product #870110). Requests can also be faxed to (800) 362-5066.

In addition, a number of state CPA societies have scholarship and/or loan programs for students majoring in accounting. You should contact the state societies directly for information on available programs (**Appendix C**). Also, financial aid offices at colleges and universities generally have information about available scholarships and loans.

**ARE STUDENTS INTERNSHIPS AVAILABLE?**

While the AICPA does not place students in internships with accounting firms, some state CPA societies do. Many schools arrange internships for accounting majors with accounting firms, corporations, and/or governmental agencies. You should consult your state CPA society, school placement center, or accounting faculty for information. Also, a national directory of internship programs is published by the National Society of Internships and Experiential Education (NSIEE), 3509 Haworth Drive, Suite 207, Raleigh, North Carolina 27609-7299; (919) 787-3263.

**HOW ABOUT APTITUDE TESTS?**

Do you have the "right stuff" to become a CPA? One way to find out is to take an aptitude test. The Psychological Corporation in San Antonio, Texas, provides aptitude tests in accounting. For information regarding these tests, please contact the Psychological Corporation, 555 Academic Court, San Antonio, TX 78204-2498; (800) 228-0752 or (210) 270-0571.

**WHAT ARE THE DIFFERENT CAREER PATHS IN ACCOUNTING?**

Accountants have a variety of career paths from which to choose. Within public accounting, you can work for any-size firm, ranging from a large, international CPA firm to a small local accounting practice. You can also work directly for any type of business--from a corporate giant to a "mom and pop" operation. Within government, you can work for a federal, state, or local agency. You can work for a non-profit organization. Or you can teach accounting.

CPAs who work in public accounting provide a diverse range of client services, including:

- *Auditing services.* The CPA's role as auditor is to examine a company's financial records, transactions, and reporting procedures to ensure that the company's financial position and the results of its operations are fairly presented. At the end of the auditing process, the CPA reaches a conclusion about the financial statements and expresses an opinion in the form of an auditor's report.

The CPA performs each audit in accordance with generally accepted auditing standards that provide assurance to the public that the audit has been conducted in a professional manner.

- *Tax advisory services.* The CPA's role as tax advisor is to assist clients with tax planning, prepare income tax returns, and represent individuals before government agencies (e.g., Internal Revenue Service).
- *Personal financial planning.* The CPA's role as personal financial planner is to assist clients in identifying financial objectives and give advice on strategies for retirement, tax and estate planning, and budgeting.
- *Management consulting.* The CPA's role as management consultant is to offer clients objective advice and technical assistance about a variety of business situations. This assistance ranges from the development of information and control systems to making recommendations on improving overall operating procedures.

Within public accounting, you would likely start out as a staff accountant, assisting senior staff in conducting audits and various tax functions. From there, you would take responsibility for planning and conducting a specific client service function such as an audit. Next, you would become a manager and be responsible for overseeing a number of client services and supervising staff. The final promotion is to partner, or owner in the firm, a position for which you would be responsible for managing the firm, supervising the work of employees, and developing new client relationships.

CPAs who work in industry and government perform many of the duties conducted by public accountants, with the difference being that they perform these duties for their employers instead of for clients. The CPA in industry is often a key member of the senior management team, responsible for making recommendations impacting the company's operations. The CPA in government evaluates the efficiency of government departments and agencies. The CPA in education instructs students in areas such as auditing and ethics, and also has the opportunity to conduct research to expand the body of accounting knowledge.

## **IS IT NECESSARY TO BECOME A CPA TO HAVE A SUCCESSFUL ACCOUNTING CAREER?**

While it is not necessary to become a CPA in order to have a successful accounting career, it is desirable. In order to protect the public, accountancy laws governing the licensing of professional accountants have been enacted in all 54 states/jurisdictions of the United States. These laws set forth the requirements for licensure and regulate the practice of accountancy in the states/jurisdictions. Most states/jurisdictions restrict the "attest function" (i.e., the rendering of a professional opinion on financial information) to persons who are CPAs. In addition, many graduates seek certification even though they do not necessarily intend to go into public accounting because possession of the CPA certificate is considered to be a mark of professional designation. Other professional accounting designations appear in **Appendix D**.

## WHAT ARE THE JOB OPPORTUNITIES FOR ACCOUNTANTS/CPAs?

Employment of accountants and auditors is expected to grow faster than the average for all occupations through the year 2005, according to the *Occupational Outlook Handbook*, published by the U.S. Department of Labor's Bureau of Labor Statistics. Despite growing opportunities for qualified accountants and auditors, competition for the most prestigious jobs--such as those with major accounting and business firms--will remain keen. Applicants with a master's degree in accounting, a master's degree in business administration with a concentration in accounting, or a broad base of computer experience will have an advantage. The *Handbook* notes that CPAs should have the widest range of opportunities as more states enact the 150-hour rule and it becomes more difficult to become a CPA. Presently, there are more than 400,000 CPAs in the U.S., according to the *Handbook*.

Another source of information is *The Supply of Accounting Graduates and the Demand for Public Accounting Recruits--1995*, which is published annually by the AICPA. The report is the result of a survey conducted in the fall of 1994 of 6,066 public accounting firms/practices and 863 colleges and universities that have accounting programs.

Public accounting firms/practices employed 21,470 new accounting graduates in 1994. Of that total, 18,500 had bachelor's degrees and 2,970 had master's degrees. About two-thirds of the new graduates employed were assigned to accounting/auditing, 11 percent to management consulting services, and 18 percent to tax.

## HOW MUCH DO ACCOUNTANTS/CPAs EARN?

A career in accounting can provide you with a competitive entry-level salary and long-term growth potential. The following chart illustrates the salary ranges you can expect in public accounting and corporate accounting during the first few years of employment. (Source: the *1995 Robert Half and Accountemps Salary Guide*).

Employer	0-1 year experience	1-3 years experience
Public accounting (large firm)	\$28,000 - 32,250	\$29,000 - 35,500
Public accounting (medium firm)	\$25,000 - 28,250	\$27,500 - 34,500
Public accounting (small firm)	\$23,000 - 26,500	\$26,000 - 33,000
Corporate accounting (company w/more than \$150 million in sales)	\$27,000 - 30,000	\$28,000 - 36,000
Corporate accounting (company w/\$15 million to \$150 million in sales)	\$25,000 - 28,000	\$28,000 - 36,000
Corporate accounting (company w/less than \$15 million in sales)	\$24,000 - 27,000	\$26,000 - 34,000

Note: Add 10 percent for CPAs

As for long-term growth potential, starting partners in public accounting firms average about \$130,000, with the potential to earn much more over time. Managers/directors can expect salaries of \$55,000 - 84,500 (large firms), \$56,000 - 80,000 (medium firms), and \$53,000 - 73,000 (small firms).

Within industry, chief financial officers and treasurers can expect salaries ranging from \$60,000 - 82,000 (company with up to \$50 million in sales) to \$232,000 - 295,000 (company with more than \$500 million in sales). Salaries for corporate controllers range from \$46,000 - 58,000 (company with up to \$10 million in sales) to \$82,000 - 134,000 (company with more than \$250 million in sales). Salaries for corporate tax managers range from \$56,500 - 71,500 (company with \$50 to 250 million in sales) to \$67,000 - 105,000 (company with more than \$250 million in sales).

Although Robert Half does not compile salary data for accountants in government and education, the College Placement Council publishes a quarterly salary survey which examines starting salaries for a wide range of professions. Within government and education, the average starting salaries for accountants are \$26,767 (federal government), \$22,197 (local/state government), and \$28,000 (education). (Source: *College Placement Council Salary Survey*, September 1995)

It's important to note that factors such as geographic location, length of experience, level of education, CPA designation, and the size of the employer all play a role in determining salary.

## **WHAT CAREER INFORMATION IS AVAILABLE FROM THE AICPA?**

In late 1995, the AICPA will make available a multimedia CD-ROM containing a wide range of information on the educational requirements to become a CPA and the career opportunities available to CPAs. Among the components of the CD-ROM are video clips of CPAs describing their careers, a "day in the life" of a CPA in public practice, a look at the types of technologies used by CPAs today, information on scholarships and internships available nationwide, and a directory of schools that offer accounting programs. To obtain a copy of *Room Zoom: The CPA SourceDisc* (Product #872514), contact the AICPA Order Department at (800) 862-4272. The CD-ROM costs \$5.00 (excluding postage and handling).

The AICPA also has available several other high-quality materials, including an "MTV"-style video promoting the diverse career opportunities in accounting, an interactive career guide, and a brochure targeted to minority students. Contact the AICPA Academic & Career Development Division, 1211 Avenue of the Americas, New York, NY 10036-8775 to obtain an order form describing all of the materials (attn: Kim Walsh).

## **WHAT IS THE AICPA?**

The AICPA is the national professional organization of certified public accountants in the United States. Membership in the AICPA is limited to those who hold a valid CPA certificate. The Institute currently has about 320,000 members in public practice, industry, government, and education. The AICPA maintains three offices with a staff of about 700; the national headquarters in New York City and offices in Washington, D.C. and Jersey City, N.J.

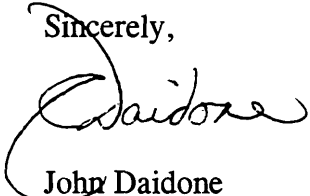


The AICPA works closely with the 54 state CPA societies, which serve as the professional organizations of CPAs at the state level. You should contact your state society for additional information on accounting. Some state societies offer scholarships for accounting study, placement services, and student memberships. An address list of the state societies is attached as **Appendix C**.

For additional information on accounting careers, the AICPA recommends that you talk to your teacher, career advisor, or an actual accountant or CPA. It's always more effective to learn what an accounting career is all about from someone working in the profession.

Good luck in your pursuit of an accounting career!

Sincerely,

A handwritten signature in black ink, appearing to read "John Daidone". The signature is written in a cursive style with a large initial "J".

John Daidone  
Manager—Recruiting Programs



# APPENDIX A

## CPA CERTIFICATE AND PERMIT TO PRACTICE REQUIREMENTS

All CPA candidates must pass the Uniform CPA Examination to qualify for the CPA certificate and permit to practice.

Jurisdiction	GENERAL QUALIFICATIONS			EDUCATION	EXPERIENCE		EXPERIENCE THAT QUALIFIES	
	Age	Citizen	Required in State: Residency R, Employment E, or Office O	College Ed. (In years)/ Baccalaureate/ Graduate Study	Certificate	License/ Permit to Practice	Public Accounting Experience Required (in years)	Acceptable Nonpublic Accounting Experience As Deemed Acceptable By The Board (in years)
ALABAMA	19	Yes	Not required	Baccalaureate	0	2	2	5
ALASKA	19	No	Not required	Baccalaureate	2-3	2-3 (a)	2-3	4-6 (b)
ARIZONA	18	No	Not required	Baccalaureate	2	2 (a)	2	2
ARKANSAS	N/A	No	R/E/O	Baccalaureate Graduate	0 0	2 1	2 1	2 1
CALIFORNIA	18 (c)	No	Not required (waiver of exam applicants only)	2 Baccalaureate	2-4 2-3	2-4 2-3 (a)	2-4 2	2-4 2-4
COLORADO	N/A	No	Not required	Baccalaureate Graduate	1 0	1 (a) 0 (a)	1 0	1 0
CONNECTICUT	N/A	No	Not required	Baccalaureate	2-3	2-3	3	3
DELAWARE	18	No	Not required	2 Baccalaureate Graduate	0 0 0	2-4 2 1	4 2 1	4 4 2
DIST. OF COLUMBIA	18	No	R/E (6 mos.)	Baccalaureate	0	2	2	2
FLORIDA	N/A	No	Not required	Baccalaureate Graduate	0 0	0 (a) 0 (a)	0 0	Not acceptable 0
GEORGIA	18	No	Not required	Baccalaureate	0	2	2	5
GUAM	N/A	N/A	R (3 mos.)/ E/O	Baccalaureate Graduate	0 0	2 1	2 1	2 1
HAWAII	18	No	Not required	Graduate	2	2 (a)	2	Not acceptable
IDAHO	18	No	R (d)	Baccalaureate	1	1 (a)	2	2 (e)
ILLINOIS	18	No	Not required	Baccalaureate	0	1	1	1
INDIANA	18	No	R (60 days actual or 6 mos. legal residency)	Baccalaureate Graduate	3 2	3 (a) 1	3 3	3-6 3-6
IOWA	N/A	No	R/E/O	Baccalaureate	0	2	2	Not acceptable
KANSAS	N/A	No	R/E/O	Baccalaureate Graduate	0 0	2 6 mos. (f)	2 6 mos. (f)	Not acceptable Not acceptable
KENTUCKY	18	No	Not required	Baccalaureate Graduate	2 1	2 (a) 1 (a)	2 1	2 (g) 1 (g)
LOUISIANA	18	No	R (1 year legal residency)	Baccalaureate Graduate	0 0	2 1	2 1	Allowed (h) Allowed (h)
MAINE	18	No	R/E/O	Baccalaureate Graduate	2 1	2 1 (a)	2 1	Allowed Allowed

Jurisdiction	GENERAL QUALIFICATIONS			EDUCATION	EXPERIENCE		EXPERIENCE THAT QUALIFIES	
	Age	Citizen	Required in State: Residency R, Employment E, or Office O	College Ed. (In years)/ Baccalaureate/ Graduate Study	Certificate	License/ Permit to Practice	Public Accounting Experience Required (In years)	Acceptable Nonpublic Accounting Experience As Deemed Acceptable By The Board (in years)
MARYLAND	18	No	Not required	Baccalaureate	0	0	0	0
MASSACHUSETTS	18	No	Not required	Baccalaureate	3	3 (a)	3	6-9
				Graduate	2	2 (a)	2	4-6
MICHIGAN	18	No	R/E/O	Baccalaureate	2	2 (a)	2	2
MINNESOTA	18	No	R/E/O	0	5	1	6	Not acceptable
				2	3	2	5	Not acceptable
				Baccalaureate	0-1	2	2-3	2-3
MISSISSIPPI	N/A	N/A	R	Baccalaureate	0	2-3	2	3
MISSOURI	21	No	R/E/O	Baccalaureate	0	2-4	2	2-4
MONTANA	N/A	No	Not required	Baccalaureate	0	1-2	1	2
NEBRASKA	N/A	No	R/E/O	Baccalaureate	0	2	2	3-3.5
NEVADA	N/A	No	Not required	Baccalaureate	2	2 (a)	2	Allowed
NEW HAMPSHIRE	21	No	R/E/O (at application filing)	Baccalaureate	0	2 (i)	2	2 (j)
				Graduate	0	1	1	1
NEW JERSEY	18	No	Not required	Baccalaureate	1	1	2	2-4
NEW MEXICO	18	No	R/O	Baccalaureate	1	1	1	3
NEW YORK	21	No	Not required	0	15	15 (a)	15	Not acceptable
				Baccalaureate	2	2 (a)	2	2
				Graduate	1	1 (a)	1	1
NORTH CAROLINA	18	Yes	Not required	2	4	4 (a)	4	Not acceptable
				Baccalaureate	2	2 (a)	2	5
				Graduate	1	1 (a)	1	4
NORTH DAKOTA	N/A	No	R	0	4	4	4	4 (k)
				Baccalaureate	0	0	0	0
OHIO	18	No	R/E/O	Baccalaureate	2	2	2	6
				Graduate	1	1	1	4
OKLAHOMA	N/A	No	R	0	3	0	3	3
				Baccalaureate	0	0	0	0
OREGON	N/A	No	Not required	Baccalaureate (I)	2	2	2	2
				Graduate	1	1	1	1
PENNSYLVANIA	18	No	R/E or O	Baccalaureate	2	2 (a)	2	2
				Graduate	1	1 (a)	1	1
PUERTO RICO	21	Yes	R/E/O	Non-Accounting	8	8 (a)	8	16
				Baccalaureate	0	0 (a)	0	0
RHODE ISLAND	N/A	No	R/E/O	Baccalaureate	2	2 (a)	2	Not acceptable
				Graduate	1	1 (a)	1	Not acceptable
SOUTH CAROLINA	18	No	Not required	Baccalaureate	2	2 (a)	2	2
SOUTH DAKOTA	N/A	No	Not required	Associate	0	2	2	Not acceptable
				Baccalaureate	0	1	1	Not acceptable
TENNESSEE	N/A	No	R/E/O	Baccalaureate	2	2 (a)	2	2-3
				150-Hours Graduate	1	1 (a)	1	2
TEXAS	N/A	No	Not required	Baccalaureate	2	2 (a)	2	2
				150-Hours	1	1 (a)	1	1
				Graduate	1	1 (a)	1	1
UTAH	N/A	No	Not required	Baccalaureate	1	1	1	3
VERMONT	18	No	E or O	60 semester hours	2	2	2	Acceptable

Jurisdiction	GENERAL QUALIFICATIONS			EDUCATION	EXPERIENCE		EXPERIENCE THAT QUALIFIES	
	Age	Citizen	Required In State: Residency R, Employment E, or Office O	College Ed. (In years)/ Baccalaureate/ Graduate Study	Certificate	License/ Permit to Practice	Public Accounting Experience Required (In years)	Acceptable Nonpublic Accounting Experience As Deemed Acceptable By The Board (In years)
VIRGINIA	N/A	No	Not required	Baccalaureate	0	2-3	2	3
VIRGIN ISLANDS	21	Yes	R/E or O	0	6	6	6	Not acceptable
				Baccalaureate	3	3	3	3
				Graduate	2	2	2	2
WASHINGTON	N/A	No	Not required	Baccalaureate	0	1	1	1
WEST VIRGINIA	18	No	R/E or O	Baccalaureate	0	2	2	2
WISCONSIN	18	No	Not required	Baccalaureate	3	3 (a)	3	3
WYOMING	19	No	R/E or O	Baccalaureate	0	2	2	Not acceptable

- (a) There is no distinction between a license and a certificate.
- (b) Based on the point system in which different kinds of experience carry with them different point values, one must accumulate 4 to 8 experience points according to the level of education attained.
- (c) No minimum age to sit for the Uniform CPA Examination. However, one must be over 18 to be issued a certificate.
- (d) Residency required for examination applicants only.
- (e) Equivalent experience may be longer than 2 calendar years.
- (f) Must have 6 months auditing experience.
- (g) Only in certain agencies of state government, or 4 years experience and successful completion of the IRS examination.
- (h) Acceptable equivalent experience may be 4 calendar years.
- (i) In New Hampshire the license is referred to as a certificate.
- (j) Governmental only.
- (k) Governmental accounting and auditing can qualify.
- (l) Can substitute 2 years of public accounting experience for a baccalaureate degree.

Excerpt from *AICPA/NASBA Digest of State Accountancy Laws and State Board Regulations - 1994*. The publication is available through the AICPA Order Department, P.O. Box 2209, Jersey City, NJ 07303-2209, Product #064039, at \$26.50 a copy for members and \$29.25 for non-members.



NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY, INC.  
380 Lexington Avenue, New York, NY 10168-0002  
(212) 490-3868 Fax (212) 490-5841

Appendix B

September 1995

THE STATE BOARDS OF ACCOUNTANCY OF THE UNITED STATES

**Alabama State Board of Public Accountancy**

RSA Plaza  
770 Washington Avenue  
Montgomery, AL 36130  
Attn: Boyd E. Nicholson, Jr., CPA  
Executive Director  
Tel: (334)242-5700  
Fax: (334)242-2711

**Alaska State Board of Public Accountancy**

Department of Commerce and Economic Development  
Division of Occupational Licensing  
Box 110806  
Juneau, AK 99811-0806  
Attn: Steven Snyder  
Licensing Examiner  
Tel: (907)465-2580  
Fax: (907)465-2974

**Arizona State Board of Accountancy**

3110 North Nineteenth Avenue  
Suite 140  
Phoenix, AZ 85015-6038  
Attn: Ruth R. Lee  
Executive Director  
Tel: (602)255-3648  
Fax: (602)255-1283

**Arkansas State Board of Accountancy**

101 East Capitol, Suite 430  
Little Rock, AR 72201  
Attn: James E. Ward  
Executive Director  
Tel: (501)682-1520  
Fax: (501)682-5538

**California State Board of Accountancy**

2000 Evergreen Street, Suite 250  
Sacramento, CA 95815-3832  
Attn: Carol B. Sigmann  
Executive Officer  
Tel: (916)263-3680  
Fax: (916)263-3675

**Colorado State Board of Accountancy**

1560 Broadway, Suite 1370  
Denver, CO 80202  
Attn: Mary Lou Burgess  
Administrator  
Tel: (303)894-7800  
Fax: (303)894-7790

**Connecticut State Board of Accountancy**

Secretary of the State  
30 Trinity Street  
P.O. Box 150470  
Hartford, CT 06115-0470  
Attn: David Guay  
Executive Director  
Tel: (203)566-7835  
Fax: (203)566-5757

**Delaware State Board of Accountancy**

Cannon Building, Suite 203  
P.O. Box 1401  
Dover, DE 19903  
Attn: Sheila H. Wolfe  
Administrative Assistant  
Tel: (302)739-4522  
Fax: (302)739-2711

**District of Columbia Board of Accountancy**

Department of Consumer & Regulatory Affairs, Room 923  
614 H. Street, N.W.  
c/o P.O. Box 37200  
Washington, D.C. 20013-7200  
Attn: Harriette Collins  
Administrator  
Tel: (202)727-7468  
Fax: (202)727-8030

**Florida Board of Accountancy**

2610 N.W. 43rd Street, Suite 1A  
Gainesville, FL 32606-4599  
Attn: Martha P. Willis  
Division Director  
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**Hawaii Board of Public Accountancy**

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**Indiana Board of Accountancy**

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Indiana Government Center South  
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**Maine State Board of Accountancy**

Department of Professional & Financial Regulation  
Division of Licensing & Enforcement  
State House Station 35  
Augusta, ME 04333  
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**Massachusetts Board of Public Accountancy**

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**Michigan Board of Accountancy**

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## Other professional designations for those in accounting careers

<b>CMA — Certified Management Accountant</b>	<b>Institute of Management Accountants</b> 10 Paragon Drive Montvale, NJ 07645-1760 (800) 638-4427 or (201) 573-9000
<b>CIA — Certified Internal Auditor</b>	<b>Institute of Internal Auditors</b> 249 Maitland Avenue Altamonte Springs, FL 32701-4201 (407) 830-7600
<b>CGFM — Certified Government Financial Manager</b>	<b>Association of Government Accountants</b> 2200 Mount Vernon Avenue Alexandria, VA 22301 (800) AGA-7211 or (703) 684-6931
<b>CFA — Chartered Financial Analyst</b>	<b>Association for Investment Management &amp; Research</b> 5 Boar's Head Lane, P.O. Box 3668 Charlottesville, VA 22903 (804) 980-3668
<b>CISA — Certified Information Systems Auditor</b>	<b>Information Systems Audit &amp; Control Association</b> 3701 Algonquin Road, Suite 1010 Rolling Meadows, IL 60008 (708) 253-1545

For additional information about accounting careers, contact the organizations above and the following:

<b>American Association of Hispanic CPAs</b> Attn: Luis Barajas R. Navarro & Company 2831 Camino Del Rio South, Suite 306 San Diego, CA 92108 (619) 298-8193	<b>Association of Certified Fraud Examiners</b> 716 West Avenue Austin, TX 78701 (800) 245-3321 or (512) 478-9070
<b>American Society of Women Accountants</b> 1255 Lynnfield Road, Suite 257 Memphis, TN 38119 (800) 326-2163 or (901) 680-0470	<b>Financial Executives Institute</b> 10 Madison Avenue, Box 1938 Morristown, NJ 07962-1938 (201) 898-4600
<b>American Woman's Society of CPAs</b> 401 N. Michigan Avenue Chicago, IL 60611 (800) 297-2721 or (312) 644-6610	<b>National Association of Black Accountants</b> 7249-A Hanover Parkway Greenbelt, MD 20770 (301) 474-NABA (6222)
	<b>National Society of Public Accountants</b> 1010 N. Fairfax Street Alexandria, VA 22314-1574 (800) 966-6679 or (703) 549-6400

