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AICPA Accounting Education & Career Information for Student Presentations

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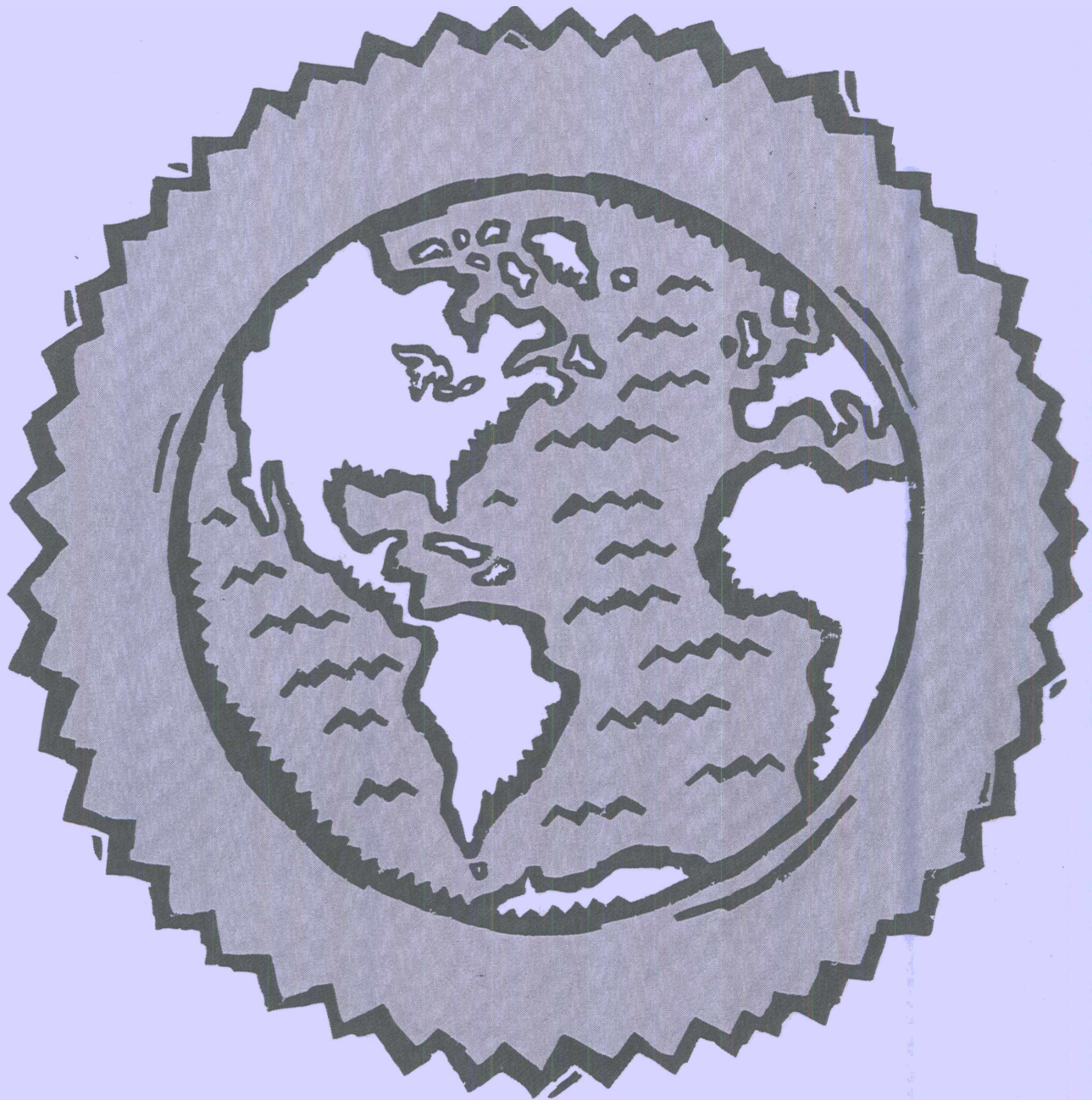
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AICPA
Accounting Education
&
Career Information
for Student Presentations



INTRODUCTION

The AICPA is pleased to present this informational document to help you when making accounting career presentations to students. The document responds to a wide range of questions students may have regarding both the study of and careers in accounting. We recommend that you review the entire document and extract data that would be most appropriate for your presentation. To help you find specific information quickly, please refer to the following table of contents:

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WHAT IS A CPA?

A certified public accountant (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 students select.

WHAT ARE THE REQUIREMENTS TO BECOME A CPA?

To become a CPA, students need to meet the requirements of the state or jurisdiction in which they 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, individuals 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 and 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).

In addition to the qualifications listed above, almost all states require CPAs to take specified amounts of continuing professional education courses annually to retain their professional license to practice. A summary of the general qualifications and requirements for the CPA certificate and license to practice appears as **Appendix A**. Students should also consult the appropriate state board for current and detailed 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. Students 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).

Students 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, students should seek assurance from the appropriate state board that the program they have selected satisfies its education requirements.

WHAT ARE THE RECOMMENDED COURSES FOR AN ACCOUNTING CAREER?

At the high school level, students should take standard college preparatory courses such as English, mathematics, history, and science. Accounting and general business courses are also valuable. In college, students should take a variety of courses in addition to accounting and business. These include the humanities, written and oral communications, the sciences, economics, computer applications, behavioral sciences, and quantitative analysis. At both the high school and college levels, students should consult with their guidance counselor/career advisor for a recommendation on what courses to take.

CAN THE AICPA RECOMMEND COLLEGES AND UNIVERSITIES FOR ACCOUNTING STUDY?

The AICPA cannot endorse nor recommend one school over another. Students should consult with their guidance counselor/career advisor to select the most appropriate program for their 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, individuals 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 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, individuals 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. They 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. Students should consult their 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?

The Psychological Corporation in San Antonio, Texas, provides aptitude tests in accounting. For information regarding these tests, students should 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, individuals can work for any-size firm, ranging from a large, international CPA firm to a small local accounting practice. They can also work directly for any type of business--from a corporate giant to a "mom and pop" operation. Within government, individuals can work for a federal, state, or local agency. They can work for a non-profit organization. Or they 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, individuals would likely start out as staff accountants, assisting senior staff in conducting audits and various tax functions. From there, they would take responsibility for planning and conducting a specific client service function such as an audit. Next, they would become managers 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 an individual 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.

Of the 53,450 bachelor's in accounting recipients during the 1993-94 academic year, the responding schools reported that 28 percent went into industry, 26 percent into public accounting, 4 percent into government, 2 percent into nonprofit, 2 percent into other areas, and 7 percent went on to graduate school (the placement of 31 percent of bachelor's recipients was unknown). Among the 7,170 master's in accounting recipients, the responding schools reported that 43 percent went into public accounting, 19 percent into industry, 3 percent into government, 1 percent into nonprofit, 5 percent into other areas, and 2 percent continued their education (the placement of 27 percent of master's recipients was unknown).

HOW MUCH DO ACCOUNTANTS/CPAs EARN?

A career in accounting provides individuals with a competitive entry-level salary and long-term growth potential. The following chart illustrates the salary ranges one 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 creates and grades the Uniform CPA Examination, develops auditing standards, upholds the Code of Professional Conduct, provides continuing professional education, and gives technical advice to government and private sector rule-making bodies in areas such as accounting

standards and taxation. The AICPA does not license CPAs nor offer courses to prepare for an accounting career, however.

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

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	0	2	2	2
				Graduate	0	1	1	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	1	1 (a)	1	1
				Graduate	0	0 (a)	0	0
CONNECTICUT	N/A	No	Not required	Baccalaureate	2-3	2-3	3	3
DELAWARE	18	No	Not required	2 Baccalaureate	0	2-4 2	4 2	4 4
				Graduate	0	1	1	2
DIST. OF COLUMBIA	18	No	R/E (6 mos.)	Baccalaureate	0	2	2	2
FLORIDA	N/A	No	Not required	Baccalaureate	0	0 (a)	0	Not acceptable
				Graduate	0	0 (a)	0	0
GEORGIA	18	No	Not required	Baccalaureate	0	2	2	5
GUAM	N/A	N/A	R (3 mos.)/ E/O	Baccalaureate	0	2	2	2
				Graduate	0	1	1	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	3	3 (a)	3	3-6
				Graduate	2	1	3	3-6
IOWA	N/A	No	R/E/O	Baccalaureate	0	2	2	Not acceptable
KANSAS	N/A	No	R/E/O	Baccalaureate	0	2	2	Not acceptable
				Graduate	0	6 mos. (f)	6 mos. (f)	Not acceptable
KENTUCKY	18	No	Not required	Baccalaureate	2	2 (a)	2	2 (g)
				Graduate	1	1 (a)	1	1 (g)
LOUISIANA	18	No	R (1 year legal residency)	Baccalaureate	0	2	2	Allowed (h)
				Graduate	0	1	1	Allowed (h)
MAINE	18	No	R/E/O	Baccalaureate	2	2	2	Allowed
				Graduate	1	1 (a)	1	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 Graduate	3 2	3 (a) 2 (a)	3 2	6-9 4-6
MICHIGAN	18	No	R/E/O	Baccalaureate	2 1	2 (a) 1 (a)	2	2
MINNESOTA	18	No	R/E/O	0 2 Baccalaureate	5 3 0-1	1 2 2	6 5 2-3	Not acceptable Not acceptable 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 Graduate	0 0	2 (i) 1	2 1	2 (j) 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 Baccalaureate Graduate	15 2 1	15 (a) 2 (a) 1 (a)	15 2 1	Not acceptable 2 1
NORTH CAROLINA	18	Yes	Not required	2 Baccalaureate Graduate	4 2 1	4 (a) 2 (a) 1 (a)	4 2 1	Not acceptable 5 4
NORTH DAKOTA	N/A	No	R	0 Baccalaureate	4 0	4 0	4 0	4 (k) 0
OHIO	18	No	R/E/O	Baccalaureate Graduate	2 1	2 1	2 1	6 4
OKLAHOMA	N/A	No	R	0 Baccalaureate	3 0	0 0	3 0	3 0
OREGON	N/A	No	Not required	Baccalaureate (f) Graduate	2 1	2 1	2 1	2 1
PENNSYLVANIA	18	No	R/E or O	Baccalaureate Graduate	2 1	2 (a) 1 (a)	2 1	2 1
PUERTO RICO	21	Yes	R/E/O	Non-Accounting Baccalaureate	8 0	8 (a) 0 (a)	8 0	16 0
RHODE ISLAND	N/A	No	R/E/O	Baccalaureate Graduate	2 1	2 (a) 1 (a)	2 1	Not acceptable Not acceptable
SOUTH CAROLINA	18	No	Not required	Baccalaureate	2	2 (a)	2	2
SOUTH DAKOTA	N/A	No	Not required	Associate Baccalaureate	0 0	2 1	2 1	Not acceptable Not acceptable
TENNESSEE	N/A	No	R/E/O	Baccalaureate 150-Hours Graduate	2 1	2 (a) 1 (a)	2 1	2-3 2
TEXAS	N/A	No	Not required	Baccalaureate 150-Hours Graduate	2 1 1	2 (a) 1 (a) 1 (a)	2 1 1	2 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
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District of Columbia Board of Accountancy

Department of Consumer & Regulatory Affairs, Room
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Florida Board of Accountancy

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Guam Territorial Board of Public Accountancy

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Hawaii Board of Public Accountancy

Department of Commerce & Consumer Affairs
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Illinois Board of Examiners

University of Illinois Urbana-Champaign
10 Henry Administration Building
506 S. Wright Street
Urbana, IL 61801-3260
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Illinois Public Accountants Registration Committee

Public Accountancy Section
320 W. Washington Street, 3rd Floor
Springfield, IL 62786-0001
Attn: Judy Vargas
Manager
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Indiana Board of Accountancy

Indiana Professional Licensing Agency
Indiana Government Center South
302 West Washington Street, Room E034
Indianapolis, IN 46204-2246
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Iowa Accountancy Examining Board

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Kentucky State Board of Accountancy

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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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Michigan Board of Accountancy

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Cultural Education Center, Rm. 3013
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Rhode Island Board of Accountancy
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Wyoming Board of Certified Public Accountants

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NEW JERSEY SOCIETY OF CPAs
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NEW MEXICO SOCIETY OF CPAs
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Contact: Marie Vanessa Aviles

RHODE ISLAND SOCIETY OF CPAs
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SOUTH CAROLINA ASSN. OF CPAs
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WISCONSIN INSTITUTE OF CPAs
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WYOMING SOCIETY OF CPAs
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Other professional designations for those in accounting careers

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

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