

Certified Public Accountant (CPA) Exam and License Requirements

Michigan CPA Exam Requirements:

CPA Exam requirements are separate from the requirements to become a licensed CPA in the State of Michigan. To register and complete the CPA exams, you must possess a bachelor's degree with a minimum of 120 credit hours from an accredited institution, with the following required subjects:

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

The following Walsh courses satisfy the accounting requirements to qualify for the CPA exams:

- Auditing: ACC 415, ACC 550
- Financial Accounting: ACC 300, ACC 301, ACC 302, ACC 303, ACC 531, ACC 532
- Managerial Accounting: ACC 310, ACC 484, ACC 519
- Accounting Systems: ACC 406, ACC 525
- Governmental Accounting: ACC 412, ACC 512
- U.S. Taxation: any course with the TAX prefix

Additional Notes:

- Coursework is accepted for classes that have been granted college credit.
- Approved general business credits include: Business Communications, Business Ethics, Business Law, Economics, Finance, Management, Marketing, Information Systems Technology, Quantitative Methods, or Statistics.
- The CPA Exams are computer-based in four-hour increments including multiple-choice questions and task-based simulations to test accounting knowledge and skills, using real life, work-related situations.
- Applicants need to successfully pass all four sections of the CPA exam within a consecutive 30-month period.
- Each part of the exam may be taken separately.
- The four exams include Auditing (AUD), Financial Accounting and Reporting (FAR), Regulation (REG), and one Discipline Exam of your choice:
 - Business Analysis & Reporting (BAR)
 - Tax Compliance & Planning (TCP)
 - Information Systems & Controls (ISC)
- For more exam information, visit www.nasba.org or <https://nasba.org/exams/cpaexam/michigan/>

Michigan CPA License Requirements:

To be a CPA, you need to pass the CPA exam, earn 150-credit hours of education, and have 2,000 hours of qualified practical work experience.

Exam: Successfully pass all four parts of the CPA exam within a 30-month period.

Education: In addition to the 120 credits required to sit for the CPA exam, you will need to accumulate 150 total credit hours from an accredited institution. Earning the additional 30 credits can be achieved by adding additional undergraduate credits up to 150 total, or by adding a master's degree.

The Walsh Master of Science in Accountancy (MAC) degree may not fulfill all of the general business credits needed for a CPA license for students that do not have a bachelor's degree in accounting or business. Prior coursework in business can satisfy the general business requirement. Students that have not taken all of the undergraduate accounting requirements will need to pay particular attention to the electives offered in the MAC program to ensure they are meeting the content areas required. Please contact a Walsh advisor for personal review of credits.

Suggested path for students with an undergraduate degree in accounting:

- Students wishing to sit for the BAR or ISC disciplines should enroll in the MAC and choose electives that align with their selected discipline.
- Students wishing to sit for the TCP discipline may prefer to enroll in the MST program.
- Students may also consider the MBA program or a double major in their undergraduate program to earn the additional credits.

Suggested path for students with an undergraduate degree in business (but not accounting):

- Enroll in the MAC program and select ACC 512 and a TAX course in their required electives

Suggested path for students with an undergraduate degree in something other than business or accounting:

- Enroll in the MAC program and select ACC 512 and a TAX course in their required electives. Take additional undergraduate or MBA courses to fulfill the 24 credits of general business requirements.
- Earn a dual MAC and MBA degree. Ensure ACC 512 and a TAX course are selected as electives.

Experience: Candidates must earn a minimum of 2,000 qualifying hours or practical experience, completed within a period of not less than one calendar year and no more than five calendar years. The experience must also be verified by a certified public accountant (CPA).

Helpful resource: [2025-guide-to-becoming-a-cpa.pdf](#)