



NASBA

2025 Uniform Accountancy Act Exposure Draft

Comments and Summary

Public comment period ended on May 3, 2025.

2025 Uniform Accountancy Act Exposure Draft Comments and Summary

In March 2025, the American Institute of CPAs (AICPA) and National Association of State Boards of Accountancy (NASBA) exposed proposed changes to the profession's model law. At the end of the comment period (May 3, 2025) a total of **209 stakeholders submitted comments**.

The proposed UAA changes would:

- Enable states to adopt a **third licensure pathway** (earn a bachelor's degree, complete two years of professional experience, and pass the CPA Examination)
- Shift to an "individual-based" mobility model, which **allows CPAs to practice in other states with just one license**
- **Add safe harbor language** to ensure CPAs who meet existing licensure requirements preserve practice privileges

This document includes all submitted comments and a summary. The names of responding individuals and organizations are listed, unless the respondent specifically requested that identifying information be redacted.

By the numbers

- 32 comments from state CPA societies
- 19 comments from boards of accountancy
- 7 comments from firms
- 117 comments from individuals, including CPAs, educators, and other stakeholders
- 34 comments from students/licensure candidates

Key themes

The majority of stakeholders support the proposed changes.

Of the 209 stakeholders who submitted comments, 64% approve of the updates, and 13% approve of the updates with changes, such as clarification on language or requirements. Overall, the profession supports adopting a third pathway to licensure and more uniform approach to interstate practice.

The four largest accounting firms — EY, Deloitte, KPMG, and PwC — also expressed support, citing a shift that will help strengthen the talent pipeline while maintaining rigor. "The current draft retains the high standards required of initial licensure while adapting to a changing business climate and workforce pressures," according to EY.

Support for adding a third pathway to CPA licensure.

Most stakeholders support adding another pathway to licensure for candidates with a bachelor's degree. "The new pathway creates a more inclusive, equitable approach that opens the door to a broader and more diverse pool of talent without diminishing the rigor or public trust associated with the CPA license," according to the Arizona Society of CPAs.

Proponents say the pathway will:

- **Increase accessibility:** Make the CPA designation more attainable for students who cannot afford additional education costs
- **Enhance professional experience:** Help bridge the gap between accounting education and real-world experience

Feedback from academia was limited (only 11 responses) and evenly split. While several educators applauded the proposed changes, others advocated for adding more structure to the current education requirements — for example, defining what courses count toward the "additional 30 hours."

Support for individual-based mobility and safe harbor provisions.

Most stakeholders support adopting a more uniform approach to interstate practice, especially in light of proposed state-level legislation. "Based on the evolving nature of the accounting profession and the expansion of businesses across multiple states, it is crucial that CPAs can provide professional services across jurisdictions, without unnecessary regulatory barriers or burdens," according to the Maryland Board of Public Accountancy.

Proponents say an individual-based mobility model will:

- **Simplify licensing:** Reduce administrative burdens and make it easier for CPAs to serve clients in multiple states
- **Maintain high standards:** Ensure CPAs have the knowledge and skills needed to serve the public, regardless of where they earn their license

Concerns about implementation and the profession's value.

Only 15% of stakeholders do not support the proposed changes. A handful of comments expressed concerns about how "lowering" education standards could impact the profession's reputation. Others noted how both employers and candidates would benefit from clearer guidelines on what qualifies as acceptable professional experience.

Responses from state CPA societies

Ardis Kelley

State Society

Dear AICPA, NASBA, and Joint UAA Committee,

Thank you for the opportunity to provide feedback on the proposed amendments to UAA Sections 5 and 23. The Iowa Society of CPAs (ISCPA) represents more than 4,000 CPAs and accounting professionals working in public accounting, industry, government, and education. We appreciate the chance to share our members' perspectives on this critical issue.

We commend AICPA and NASBA for this comprehensive and forward-looking review of CPA licensure. The proposed changes to the Uniform Accountancy Act (UAA)—including the introduction of a third licensure pathway, the shift to an individual-based mobility model, and the addition of safe harbor provisions—are thoughtful and necessary updates that reflect the evolving needs of the profession.

ISCPA strongly supports the proposed revisions, particularly the new licensure pathway that allows candidates to qualify with a bachelor's degree, two years of professional experience, and successful completion of the CPA Exam. This approach closely aligns with Iowa's recently enacted pathways legislation and reflects a shared commitment to expanding the CPA pipeline while maintaining the profession's rigor.

We are especially encouraged by the move to individual-based mobility, which modernizes practice privileges, promotes greater interstate consistency, and enhances flexibility for today's workforce. These changes strike an important balance between innovation and the high professional standards that are the hallmark of the CPA designation.

We appreciate AICPA and NASBA's leadership in advancing these important reforms and look forward to supporting their adoption and implementation across jurisdictions.

Sincerely,
Iowa Society of CPAs



Alaska Society of CPAs
2600 Cordova Street, Suite 211
Anchorage, AK 99503

April 25th, 2025

Thomas Neill, CPA, Chair, AICPA UAA Committee
American Institute of CPAs
1345 Sixth Avenue, 17th Floor
New York, NY 10105

Dan Vuckovich, CPA, Chair, NASBA UAA Committee
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Subject: Comments on Uniform Accountancy Act Exposure Draft

On behalf of the Alaska Society of CPAs (AKCPA), representing members across diverse sectors of the profession, we thank you for the opportunity to comment on the UAA Exposure Draft issued on March 4th, 2025. We commend the Joint UAA Committee on its responsiveness to the profession's feedback, including many of the concerns raised in our previous letter dated December 30th, 2024. The revised language represents a meaningful step forward in modernizing CPA licensure while balancing professional rigor and flexibility.

Section 5: Qualifications for a Certificate as a Certified Public Accountant

We appreciate the inclusion of three distinct pathways to licensure, notably that of a baccalaureate degree with two years of experience. This reflects our original recommendation to allow licensure with a bachelor's degree and two years of experience offering accessibility for candidates without compromising competency.

Section 23: Substantial Equivalency & Practice Privilege

We are encouraged by the move away from reliance solely on substantial equivalency via the National Qualification Appraisal Service (NQAS) and toward individual-based mobility with clearly articulated educational and experiential guardrails. This updated language reflects our prior feedback that automatic mobility—paired with appropriate requirements—enhances regulatory clarity, respects state authority and reduces barriers for qualified CPAs practicing across jurisdictions.

We support the direction of the Exposure Draft and believe the changes represent an evolution of the profession that promotes both excellence and adaptability. Thank you for the opportunity to provide input. We look forward to continued collaboration with the AICPA, NASBA and other stakeholders to attract and support future CPAs.

Sincerely,

Margaret Hernandez, CPA, MBA
President, Alaska Society of CPAs Board of Directors

Crista C. Burson
President & CEO, Alaska Society of CPAs



Jeannine P. Birmingham, CPA, CAE, CGMA
President and CEO

AICPA/NASBA Joint Uniform Accountancy Act Committee

AICPA Leadership and Board of Directors

NASBA Leadership and Board of Directors

Re: March 4, 2025 UAA Exposure Draft

Dear Committee Members:

Thank you for the opportunity to provide feedback on the March 4, 2025, exposure draft of the Uniform Accountancy Act (UAA). On behalf of the 6,000 members of the Alabama Society of CPAs (ASCPA), we would like to express our appreciation to the UAA, AICPA, and NASBA for considering the concerns and comments submitted during the September 11, 2024, exposure drafts timeframe, particularly regarding competency-based licensure pathways and mobility.

The ASCPA fully supports the proposed revisions in the current draft. The updated language aligns well with the legislative approach ASCPA will seek to adopt in the 2026 Regular Session of the Alabama Legislature.

We appreciate your ongoing commitment, support, and leadership of the CPA profession. Should you have any questions, please feel free to contact the ASCPA.

Sincerely,

Jeannine P. Birmingham, CPA

ASCPA President & CEO

Sarah B. Propper, CPA

ASCPA Chair 2024-24



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April 30, 2025

AICPA/NASBA Joint UAA Committee
AICPA Leadership and Board of Directors
NASBA Leadership and Board of Directors

RE: March 4, 2025 Exposure Draft to the Uniform Accountancy Act, Eighth Edition – January 2018

The Arkansas Society of CPAs (ARCPA) has reviewed the current exposure draft dated March 4, 2025. We appreciate the opportunity to respond to the amendments related to UAA Sections 5 and 23 regarding education requirements to sit for the CPA Exam and education requirements for a certificate, and on practice privileges for individual mobility, respectively. ARCPA is the premier professional home for CPAs and accounting professionals in Arkansas, representing approximately 2,300 member CPAs and 6,000 licensed CPAs in our state.

With more than eight states passing legislation this year to offer multiple pathways to licensure, and with even more states pursuing legislation, Arkansas successfully updated its accounting statute to specify at least one year of experience for licensure and moved substantial equivalency out of statute and over to Board Rule. Arkansas also leads the way with a proposed rule revision to offer an additional pathway of a baccalaureate degree with a concentration in accounting, plus two years of general work experience, with a proposed effective date of January 2026. We agree that completion of two years of general experience in the accounting field and passage of the Uniform CPA Exam adequately prepares candidates for a career in accounting without having to incur the additional time and cost associated with completing a fifth year of education. The decision to offer multiple pathways to licensure will help to promote consistency among all U.S. accounting jurisdictions.

We believe that allowing candidates to begin sitting for the CPA Exam earlier will help with the declining pipeline. We have heard many Arkansas students indicate that they are electing to pursue other professional careers that do not require excessive education or passing a difficult exam.

Regarding substantial equivalency and practice privilege, we believe that passage of the Exam should be the only qualifying condition for determining substantial equivalency and interstate mobility. At least half of currently licensed CPAs in the U.S. were licensed under the original 120-hour/one year of experience requirement and have had practice privileges across state lines for more than two decades. To suggest that state statutes and/or rules should now require one of the three education and experience pathways, in addition to passing the Exam, would cause undue confusion and complexity to practice mobility for CPAs and firms across the country. We believe a licensed CPA from any state that is in good standing with his/her respective board of accountancy should be able to practice accounting in any state with one approved license.

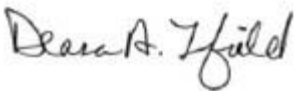
We agree with the removal of the National Qualification Appraisal Service (NQAS) for determining substantial equivalency, as we believe that state boards of accountancy should have the authority to determine who qualifies to practice accounting in their respective states, rather than a national entity.

Conclusion

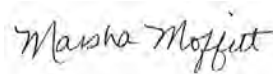
We appreciate the Joint UAA Committee addressing the many comments and concerns that were raised in response to the original Exposure Draft. Our collaborative efforts to protect and enhance the profession for the future are vital to addressing the current talent shortages being experienced by the profession. The adoption of alternative pathways to licensure, together with an evergreen approach to practice mobility, will greatly benefit the profession and help to shape a stronger and more relevant profession going forward.

Thank you for the opportunity to offer our comments. Feel free to contact either myself or our Executive Director, Marsha Moffitt, if we can be of additional assistance.

Sincerely,



Deana A. Infield, CPA
Chair
ARCPA Board of Directors
dinfield@landmarkcpas.com



Marsha A. Moffitt
Executive Director/CEO
Arkansas Society of CPAs
mmoffitt@arcpa.org

4/23/2025

410 N 44th St, Suite 205
Phoenix, AZ 85008

ASCPA Response to the 2025 UAA Exposure Draft

The Arizona Society of CPAs (ASCPA) appreciates the opportunity to comment on the proposed amendments to the Uniform Accountancy Act (UAA). We commend the Joint AICPA/NASBA UAA Committee for pursuing thoughtful, forward-looking changes that modernize licensure and support the profession's continued strength.

Support for an Alternative Pathway to Licensure

ASCPA supports the proposed additional pathway to CPA licensure that allows candidates with a baccalaureate degree and two years of experience to meet the licensure requirements. While the 150-credit hour requirement was intended to enhance quality, research has not shown a corresponding improvement in competency beyond what can be achieved through meaningful work experience. However, it has significantly increased financial and access barriers, contributing to a shrinking pipeline of qualified professionals.

The new pathway creates a more inclusive, equitable approach that opens the door to a broader and more diverse pool of talent without diminishing the rigor or public trust associated with the CPA license.

Support for Individual-Based Mobility and Safe Harbor Provisions

We support the shift from state-based substantial equivalency to an individual-based mobility model. This change enhances practice flexibility, reduces administrative burden, and better reflects today's mobile, digital work environment.

We also strongly recommend that the UAA include explicit and unambiguous safe harbor language to ensure that any CPA who currently holds a license and qualifies for mobility under existing provisions retains that mobility and practice privilege. It is critical that no current licensee be disadvantaged or lose their ability to serve clients across jurisdictions as a result of these changes.

Recommendation on Experience Verification

While we support the experience-based pathway, we have concerns about the experience verification process. Requiring verification by a licensee — especially when a candidate's direct supervisor may not be a CPA — introduces risk for bias, inconsistency, and inequity. From a DEI perspective, this may disproportionately affect candidates in non-traditional or underrepresented work environments. We recommend that NASBA consider centralizing and standardizing the verification process. By authorizing and managing experience verification, NASBA could create a more uniform, transparent, and efficient system that reduces employer burden and ensures equitable treatment for all candidates.



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Conclusion

The ASCPA supports the proposed amendments as a strong step toward modernizing CPA licensure, improving access, and meeting workforce needs. We appreciate the opportunity to provide input and encourage the inclusion of clear safe harbor protections, improvements to experience verification, and continued communication to ensure effective implementation across all stakeholders.

Sincerely,

Oliver P. Yandle, JD, CAE
President & CEO
(On behalf of the ASCPA Board of Directors)



May 2, 2025

Thomas Neill, CPA
Chair, AICPA UAA Committee

Dan Vuckovich, CPA
Chair, NASBA UAA Committee

Submitted via the online comment portal.

RE: Comments on Proposed Revisions to the Uniform Accountancy Act

Dear AICPA, NASBA and UAA Committee Leadership,

On behalf of the members of the California Society of CPAs (CalCPA),¹ we appreciate the opportunity to comment on the March 2025 Uniform Accountancy Act (UAA) Exposure Draft (Exposure Draft),² which proposes revisions to the UAA jointly developed by the American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA).

We thank the UAA Committee, as well as AICPA and NASBA leadership, for your commitment to exploring alternative pathways to CPA licensure and related updates to substantial equivalency and mobility provisions. We also appreciate your thoughtful consideration of the feedback received in response to the September 2024 exposure drafts—including comments from both CalCPA and the California Board of Accountancy (CBA)—regarding the proposed CPA Competency-Based Experience Pathway and related UAA changes.

We believe the revisions in the current Exposure Draft are responsive to that feedback and align with broader efforts to modernize CPA licensure. The proposed changes help ensure the profession remains adaptable to market needs and consumer expectations, while maintaining strong standards for public protection.

In California, we are working with the CBA and legislative stakeholders on AB 1175,³ a bill that shares many of the same goals and concepts outlined in the Exposure Draft. AB 1175 aims to modernize the licensure framework by offering more flexible, affordable and accessible

¹ CalCPA represents Certified Public Accountants and related professionals in public accounting firms and businesses across California. As a leading voice, CalCPA collaborates with policymakers, government agencies, regulatory bodies and other key stakeholders to shape policies that advance the public interest and help CPAs meet the needs of their clients and employers. We also provide our members with up-to-date information and practical guidance to support their personal and professional growth as trusted advisers to individuals and businesses, governments and nonprofits of all sizes.

² 2025 Exposure draft: Proposed Uniform Accountancy Act Changes: <https://www.aicpa-cima.com/advocacy/download/2025-exposure-draft-proposed-uniform-accountancy-act-changes>

³ AB 1175: https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202520260AB1175

pathways for CPA candidates—while still upholding high standards. It also strengthens California’s cross-border practice rules to ensure CPAs can continue meeting client needs efficiently across state lines.

While there are some differences between California’s legislation and the Exposure Draft, the intent and overall approach are consistent, reflecting a shared commitment to modernization.

CalCPA’s comments reflect input from our member leaders, staff, and discussions with stakeholders across the profession and regulatory community. We offer this feedback in support of efforts to strengthen the CPA pipeline and ensure the long-term success of CPAs and the public they serve.

Please find our detailed feedback below.

Section 5—Qualifications for a Certificate as a Certified Public Accountant

We appreciate the recognition of the need to introduce an additional pathway to CPA licensure centered on a bachelor’s degree with an accounting concentration and two years of experience. In our December 2024 comments, we noted the current licensure path does not work for everyone. The additional year of education beyond a bachelor’s degree increases cost, delays licensure and postpones earnings. For many—particularly candidates from under-represented or lower-income backgrounds—this added hurdle can deter them from entering the profession.

We also acknowledged that while a Competency-Based Experience model shows promise, it still requires further research and development before it can be fully implemented. While that work continues, we believe more immediate action is needed to provide a simpler alternative licensure pathway. The proposed changes in the Exposure Draft respond to this by tabling the Competency-Based Experience approach and moving toward a simplified licensing approach that aligns with efforts underway in several states.

In California, we are advancing a more flexible licensure model through AB 1175. Under the proposed legislation, CPA candidates must earn a bachelor’s degree with an accounting concentration, pass the Uniform CPA Exam, and complete two years of general accounting experience. To allow for flexibility, candidates may substitute a qualifying master’s degree or accounting certificate program for up to one year of the required experience. This creates multiple paths to licensure that can be tailored to individual circumstances and career goals.

While California’s approach differs from the model in the Exposure Draft, both aim to reduce the time and financial burdens of licensure while preserving essential consumer protection standards.

Section 23—Substantial Equivalency & Practice Privilege

We appreciate the recognition that maintaining mobility is essential as states pursue changes to CPA licensure. In our December 2024 comments, we encouraged the committee to consider an open or automatic mobility framework—already used in several states—as a strong model.

It offers practical guidance for supporting interstate practice while including important consumer protection measures and minimizing unnecessary disruptions for CPAs.

While the Exposure Draft takes a different approach by shifting from a state-based substantial equivalency model to an individual-based approach, we believe the new language still effectively supports a streamlined mobility framework that enables interstate practice and accommodates evolving licensure pathways.

In California, we're moving forward with an open mobility model that builds on existing consumer protection measures. Under this approach, a CPA's ability to practice across state lines is based on holding a valid license—regardless of the state or licensure pathway. The CBA retains full authority to restrict no-notice mobility for CPAs from states with licensure standards that may pose risks to California consumers. These protections ensure the CBA maintains strong oversight of accounting services provided to Californians, no matter where the CPA is licensed.

UAA Relevancy

Lastly, we believe it's important to underscore the vital role the UAA plays in guiding the profession and regulators in shaping accountancy laws and promoting consistency across states. To maintain its credibility, relevance and effectiveness, updates to the UAA must be developed through a process that is transparent and inclusive. Proposed changes should reflect meaningful stakeholder input and respond to the evolving needs of the profession, regulatory bodies and the public.

As future amendments are considered, we urge the UAA Committee—along with AICPA and NASBA leadership—to engage stakeholders early in the process through thoughtful and collaborative dialogue. This will help ensure that broad perspectives are incorporated and consensus is built well before detailed concepts are finalized or exposure drafts are released.

We appreciate your consideration of our comments and look forward to continuing to work together to advance the profession and ensure the public continues to benefit from trusted CPA services. Please don't hesitate to contact us with any questions.

Sincerely,



Denise LeDuc Froemming, CPA, CAE, MBA
President & CEO
California Society of CPAs & CalCPA Education Foundation



Matthew Martin, CPA
2024-25 State Board Chair
California Society of CPAs

March 5, 2025

AICPA/NASBA Joint Uniform Accountancy Act Committee
AICPA Leadership and Board of Directors
NASBA Leadership and Board of Directors
Re: March 4, 2025 UAA Exposure Draft

Dear Committee Members:

Thank you for the opportunity to comment on the exposure draft to the Uniform Accountancy Act (UAA). On behalf of our nearly 20,000 members, we applaud the UAA, AICPA, and NASBA for listening to your constituents and honoring the comments and feedback that were submitted to the UAA during the fall 2024 exposure draft regarding changes to licensure pathways and mobility.

FICPA stands in full support of the proposed changes to the UAA dated March 4, 2025. The changes closely mirror our 2025 legislative position and our priority legislation currently working its way through the Florida legislature.

Thank you for your commitment to the CPA profession. The FICPA stands ready to help as we work collaboratively to support the profession during this time of change.

Sincerely,



Shelly Weir
President & CEO
Florida Institute of CPAs



Ed Duarte, CPA
2024-2025 Chair
Florida Institute of CPAs

CC: FICPA Board of Directors, FICPA State Legislative Policy Committee, Florida Board of Accountancy



May 1, 2025

AICPA and NASBA Joint UAA Committee
AICPA and NASBA Boards of Directors

RE: March 4, 2025 Exposure Draft to the Uniform Accountancy Act, Eighth Edition - January 2018

On behalf of its more than 20,000 members, the Illinois CPA Society (ICPAS) is pleased to comment on the *Exposure Draft to the Uniform Accountancy Act, Eighth Edition - January 2018* issued by the AICPA and NASBA on Mar. 4, 2025. The Uniform Accountancy Act (UAA) is an important tool to help promote consistency among all U.S. jurisdictions. Nevertheless, its effectiveness relies on adoption by each jurisdiction and its ability to represent the realities of the profession.

Changes to the UAA should focus on reflecting the current landscape while ensuring sound public protection and charting a path for the future. As the regulatory landscape has evolved it is vital to continuously re-evaluate the requirements for CPA licensure as well as elements of practice mobility. This is a critical time for the profession, and as we look to the future, it is important that any changes to the UAA are responsive to the needs of all stakeholders.

Section 5 — Qualifications for a Certificate as a Certified Public Accountant

ICPAS concurs with the changes in the Exposure Draft as compared to the proposals issued in 2024. Based on our review, the new Exposure Draft appears to be responsive to the comments submitted by interested parties and aligned with the direction many states are already pursuing. ICPAS especially appreciates the move away from the competency-based experience pathway to the addition of a baccalaureate degree along with two years of experience as defined by the board of accountancy of the state issuing the license. We support this approach, which is consistent with legislation that is in process in Illinois.

Section 23 — Substantial Equivalency & Practice Privilege

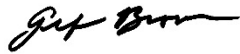
By shifting the focus for practice privileges from a state-by-state substantial equivalency analysis to license status of individual CPAs, the Exposure Draft has an improved framework for practice mobility. ICPAS also agrees with the removal of the National Qualification Appraisal Service (NQAS) as an entity with the authority to act on behalf of state boards of accountancy. NQAS is a valuable resource for some state boards but should not be granted authority to make decisions on their behalf.

Conclusion

We applaud the efforts to address the comments and concerns raised in response to the previous Exposure Draft. The adoption of additional licensure pathways and an evergreen model for practice mobility will significantly benefit the profession.

ICPAS appreciates the opportunity to respond to the Exposure Draft and stands ready to participate in the resulting dialogue. This is a pivotal point for the profession that requires bold thinking to address long simmering issues. Please contact us if we can provide any additional information regarding our comments.

Sincerely,

A handwritten signature in black ink, appearing to read "Geoff Brown", with a stylized flourish at the end.

Geoffrey E. Brown, CAE
President & CEO, Illinois CPA Society



May 3, 2025

Joint AICPA/NASBA UAA Committee
American Institute of Certified Public Accountants
National Association of State Boards of Accountancy

Re: Comments on the Proposed Amendments to the Uniform Accountancy Act (UAA)

Dear Members of the Joint UAA Committee,

The Indiana CPA Society (INCPAS) appreciates the opportunity to comment on the proposed amendments to the Uniform Accountancy Act (UAA) as outlined in the March 3, 2025 Exposure Draft. We acknowledge and commend the collaborative efforts of the AICPA and NASBA in revising the UAA to better address the evolving landscape of the CPA profession. We recognize the pressing need to modernize licensure pathways while maintaining the rigorous standards necessary to uphold public trust in the profession.

After extensive discussions within our Board of Directors and Government Relations Advisory Council (GRAC), INCPAS strongly supports the inclusion of additional pathways to licensure that ensure accessibility while maintaining competency. The proposed modifications establish three clear pathways to CPA licensure:

1. A post-baccalaureate degree with an accounting concentration, one year of experience, and passage of the CPA Exam.
2. A baccalaureate degree with an accounting concentration supplemented by an additional 30 credit hours, one year of experience, and passage of the CPA Exam.
3. A baccalaureate degree with an accounting concentration, two years of experience, and passage of the CPA Exam.

We believe these pathways appropriately balance accessibility, education, and professional experience to attract and retain talent within the accounting profession.

We are encouraged to see this Exposure Draft make substantial progress toward commonality across jurisdictions. The profession has long sought uniformity in licensure requirements, and this proposal represents an important, continued step in that direction. The movement toward clearer and more accessible pathways provide continued consistency and transparency for candidates, employers, and regulators while removing unnecessary barriers.

INCPAS is pleased to see a continued commitment to mobility within the CPA profession. However, we must be clear: uniform mobility remains a challenge if license reciprocity is not addressed. While the proposed shift to individual-based mobility is promising and should reduce regulatory burdens, persistent resistance from certain states to grant full reciprocity when a practitioner changes his/her principal place of business continues to hinder progress. For true mobility to be realized, we urge the committee to address these inconsistencies directly and develop mechanisms that promote license reciprocity across jurisdictions as well. Without that, CPAs will continue to face barriers that undermine the spirit of a unified profession.

The exposure draft's approach to additional pathways provides necessary flexibility without compromising the rigor of CPA licensure. By maintaining high standards for experience verification and education, the proposed framework ensures that all candidates—regardless of their chosen pathway—possess the competencies required to serve the public effectively.

While this proposal is not a silver bullet, it is a critical first step in addressing the CPA talent shortage. By providing additional pathways, the profession is signaling an openness to change that is long overdue. However, further efforts will be required to build a more sustainable and inclusive pipeline. INCPAS encourages continued dialogue and future refinement to ensure these pathways remain responsive to evolving workforce trends.

As the profession explores competency-based licensure models, we strongly urge the committee(s) to include thought-leaders outside of the profession to offer critical guidance. Competency-based pathways will require cross-disciplinary collaboration and must be developed with the input of experts in education, workforce development, and licensing – those who understand how these models work in practice. Past efforts, including competency-based license renewal, have stalled in part because the profession has not adequately engaged the critical thought leadership necessary from the outset. Going forward, we recommend a deliberate and inclusive approach to this work to ensure models are both credible and sustainable.

We thank the Joint UAA Committee for their diligence in reviewing stakeholder feedback and for the opportunity to contribute to this critical discussion. INCPAS remains committed to collaborating with NASBA, AICPA, and state boards of accountancy to implement effective changes that support the future of the CPA profession.

Sincerely,



Courtney J. Kincaid, CAE, IOM
President & CEO
Indiana CPA Society



Kyle Simmerman, CPA
Board Chair
Indiana CPA Society



TO: AICPA and NASBA Boards of Directors

RE: Uniform Accountancy Act Exposure Draft Dated March 4, 2025

DATE: April 30, 2025

On behalf of the Kentucky Society of Certified Public Accountants (KyCPA), we appreciate the opportunity to comment on the recent AICPA/NASBA Uniform Accountancy Act (UAA) Exposure Draft.

KyCPA supports the proposed changes in the exposure draft, which we believe reflect a balanced and forward-thinking approach to ensuring the CPA profession remains resilient, inclusive, and prepared to meet the evolving needs of the marketplace.

UAA Section 5:

We support the proposed amendments to Section 5(c)(1) and 5(c)(2), which outline the education requirements to sit for the CPA exam and establish three pathways to licensure. These changes offer flexibility while preserving the profession's rigorous standards. Additionally, we support the revisions to Section 5(f), which align the experience requirements with each education pathway. This structure promotes accessibility and workforce development without compromising the integrity of the CPA designation.

UAA Section 23:

We also support the proposed revisions to Section 23(a)(1) through 23(a)(5), and Section 23(b), which reinforce individual mobility across jurisdictions while incorporating essential safeguards. Decoupling mobility from uniform licensing requirements acknowledges the practical realities faced by CPAs today, modernizes the mobility framework, and supports continued professional relevance across state lines.

These proposed changes reflect a meaningful response to the feedback received on the prior exposure draft and align with legislation already under consideration or adopted in many states. Maintaining consistency across jurisdictions is essential to preserving the national mobility and uniformity that benefit CPAs and their clients.

We commend NASBA and the AICPA for their collaborative and transparent approach in developing these updates and appreciate the opportunity to contribute to this critical discussion. One additional consideration is a periodic review of the CPA licensing process. This will ensure that issues and concerns are monitored and addressed promptly, if needed, while remaining agile in an ever-changing environment.

KyCPA stands ready to work with our state board and other stakeholders as the profession moves forward.

Sincerely,

Darlene Zibart, CPA
President & CEO
Kentucky Society of CPAs

1735 Alliant Avenue, Louisville, KY 40299-6326
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April 7, 2025

To: Thomas Neill, CPA, Chair, AICPA UAA Committee
Dan Vuckovich, CPA, Chair, NASBA UAA Committee

Re: March 2025 UAA Exposure Draft

Dear Chairs Neill and Vuckovich,

On behalf of the Maryland Association of CPAs, we appreciate the opportunity to review the March 2025 UAA Exposure Draft and commend the AICPA/NASBA Joint UAA Committee for thoughtfully incorporating feedback from the previous comment period into these proposed revisions. Specifically:

- **CPA Licensure Pathways (Section 5):** We support the introduction of three licensure pathways, which provide much-needed flexibility while maintaining the profession's high standards. This approach removes unnecessary complexity and ensures accessibility for candidates from diverse economic, educational, and professional backgrounds.

We strongly support efforts to foster a modernized, inclusive, and sustainable CPA profession. These proposed changes reflect enhancements that address several of the concerns we raised in our December 2024 comment letter.

We value the opportunity to continue collaborating on these important initiatives and thank the Committee for its responsiveness.

Sincerely,

A handwritten signature in black ink that reads 'Rebekah Olson'.

Rebekah Olson, CPA,
Chief Executive Officer
Maryland Association of CPAs



May 2, 2025

AICPA/NASBA Joint UAA Committee
AICPA Leadership and Board of Directors
NASBA Leadership and Board of Directors

RE: Proposed Changes to Section 5 and 23 of the Uniform Accountancy Act (UAA) Eighth Edition - January 2018, issued by the AICPA and NASBA on March 4, 2025

The Michigan Association of CPAs (MICPA) appreciates the opportunity to provide comments on the Exposure Draft titled Proposed Uniform Accountancy Act Changes.

Established in 1901, the MICPA is the leading statewide professional organization dedicated to promoting and enhancing the value of the CPA and accounting profession. Serving more than 15,000 members residing or practicing in Michigan, the MICPA provides its members with unique opportunities to learn, connect and grow, serving as trusted advisors of the highest professional and ethical standards.

Section 5 — Qualifications for a Certificate as a Certified Public Accountant

We are encouraged by the substantial changes in this exposure draft compared to the version released on September 30, 2024. Overall, the updated draft thoughtfully reflects feedback from many states and aligns with the legislative and regulatory initiatives already underway across the country. Michigan recognizes the value of offering diverse entry points into the profession. Providing alternative pathways, such as a baccalaureate degree with an accounting concentration (or equivalent, as determined by Board rule) combined with two years of work experience, ensures more individuals can access CPA licensure while maintaining the integrity of the profession. To that end, the MICPA has drafted legislation that would establish an additional licensure pathway aligned with the principles outlined in the UAA exposure draft. We believe this approach will not only bring Michigan's licensure standards in line with leading national practices but also serves as a model for other states considering similar reforms.

Section 23 — Substantial Equivalency & Individual Practice Privilege

The MICPA supports the concept of an individual-based mobility model that upholds individual practice privileges, an approach that is better suited for the profession than the current state-by-state substantial equivalency. We also agree with removing the National Qualification Appraisal Service (NQAS) as the entity to act on behalf of the individual state boards of accountancy. State boards should have the ultimate authority within their respective jurisdictions. Another concern is the requirement for completion of one of the three education/experience pathways, as outlined by the draft. While we concur with including the passage of the CPA Exam as a condition of practice privileges, we are concerned that inclusion of this language may hinder the passage of additional



potential licensure pathways in the future. Adding multiple conditions beyond the passage of the CPA Exam could also introduce ambiguity and complexity to the concept of mobility. Solely requiring licensure in good standing and passage of the CPA Exam as a prerequisite of individual-based mobility is a preferred process in all states.

Conclusion

We applaud the Joint UAA Committee for its efforts to thoughtfully address the comments and concerns raised in response to the previous exposure draft. Consistency in CPA licensure requirements across state lines is crucial to maintaining mobility, which serves as a cornerstone of the profession's success. When licensure standards are aligned, CPAs can serve clients across jurisdictions without facing regulatory barriers.

Additionally, introducing multiple licensure pathways offers needed flexibility for new entrants to the profession and helps address the financial hurdles that may deter individuals from pursuing a career in accounting. The proposed UAA revisions reflect this commitment to both mobility and national consistency.

If the MICPA can be of any further assistance, please reach out to me at [REDACTED] or 248.267.3730. Thank you for considering our concerns and perspectives.

Sincerely,

[REDACTED]

Michigan Association of CPAs



April 24, 2025

Joint AICPA/NASBA UAA Committee

American Institute of Certified Public Accountants
1345 6th Avenue 27th Floor
New York, NY 10105

National Association of State Boards of Accountancy
150 4th Avenue, North
Nashville, TN 37219

Dear Committee Members of the Joint AICPA/NASBA UAA Committee,

The Minnesota Society of CPAs (MNCPA) thanks the joint committee of the AICPA and NASBA for their work to modify the requirements to become a CPA and adopt individual mobility in the Uniform Accountancy Act (UAA). The MNCPA represents more than 7,000 CPAs working in public accounting, industry, government and education. We have reviewed the proposed amendments issued on March 4 and appreciate the request for comments from the accounting profession's stakeholders.

We enthusiastically support the proposed amendments to Section 5, which allow a bachelor's degree plus two years of experience or a post-baccalaureate degree plus one of experience in addition to the current 150-hour pathway.

This is in alignment with Minnesota's proposed legislation and the 10 states that have already passed or signed legislation into law that broadens the CPA licensure pathway. The proposed UAA changes will substantially decrease the time and effort required to move all state boards in this direction and streamline the process.

We also support the changes as proposed to Section 23 regarding practice privilege. Interstate commerce continues to grow, and businesses have operated across state lines with ease for years. During and after the pandemic, hiring employees also increased in flexibility allowing for distributed teams. Individual mobility allows businesses and public accounting firms to be more competitive both in the recruitment of qualified staff and in serving their customers or clients.

We also support the safe harbor provision provided in Section 23 paragraph 2, which ensures that CPAs licensed through Dec. 31, 2024, retain the practice mobility they currently are granted.



We expect that the model Uniform Accountancy Act will also be followed with updates to the model rules for boards of accountancy. We encourage the committee to continue with its forward-looking approach with rules that provide flexibility, mobility and relevance in light of evolving business models and technology.

Thank you for the practical solutions to broaden the licensure pathway and maintain practice mobility while protecting the public interest. Public protection is the foundational principle of the CPA profession and state boards of accountancy.

Sincerely,

A handwritten signature in black ink, appearing to read 'Eric O'Link', with a stylized flourish at the end.

Eric O'Link, CPA
MNCPA Board Chair

A handwritten signature in black ink, appearing to read 'Linda Wedul', with a stylized flourish at the end.

Linda Wedul
MNCPA President & CEO

May 2, 2025



TO: AICPA/NASBA Joint UAA Committee
AICPA Leadership and Board of Directors
NASBA Leadership and Board of Directors

FROM: MOCPA's Blue Ribbon Committee on Alternative Licensure Pathways

RE: Proposed Amendments to UAA Sections 5 and 23

On behalf of the Missouri Society of CPAs' (MOCPA) Board of Directors and 8,500+ members, we appreciate the opportunity to respond to matters in the Proposed Amendments to the Uniform Accountancy Act. Our committee consists of MOCPA members from public accounting firms and private companies of all sizes, educators, a past AICPA Chair, and a founding member of the AICPA's/AAA's Pathways Commission. Our input reflects feedback collected across Missouri from firm leaders, accounting program directors, young professionals, and national association leaders. We recognize the importance of this proposal to the future of the profession and are committed to providing thoughtful, constructive feedback in support of a national, collaborative solution to broaden access to CPA licensure.

We commend the UAA Committee, AICPA, NASBA, and the many volunteers for the considerable time and effort devoted to evaluating alternative licensure pathways and mobility frameworks. We appreciate that stakeholder feedback was thoughtfully considered, and we are generally supportive of the revised language. At a time when various states were beginning to explore differing approaches, we are especially grateful for the release of a national solution that promotes consistency and cohesion across the profession.

Section 5: Qualifications for a Certificate as a Certified Public Accountant

Since our response to the original exposure draft, we have established an Unintended Consequences Task Force that included 11 educators who are nationally recognized thought leaders, to specifically address Section 5. Their insights highlight important considerations from an educational standpoint. In summary, they believe that while a pathway requiring only a baccalaureate degree may increase the number of candidates to sit for the CPA exam, it may ultimately result in fewer licensed CPAs, as candidates may be less prepared to successfully complete the exam. That is, they are certainly academically qualified, but the concern is that a greater percentage of candidates will not prove to be academically prepared. An additional concern is that there are reasons to believe that a disproportionate percentage of candidates who find they are not academically prepared and either choose not to sit for the exam or do not pass will come from traditionally underrepresented populations in the profession—a group the profession wishes to uplift.

Under the new pathway, many students are likely to transition from traditional academic settings to for-profit models, relying on CPA exam review course providers for advanced accounting education. While this shift may benefit firms by accelerating workforce readiness, it poses challenges for exam candidates who must master the complex material traditionally studied in graduate level courses on their own while working full time, adapting to their new professional position, and managing the requirements of their personal lives.

Our Task Force also emphasized the following needs:

- Promote graduate programs as a long-term career value proposition beyond CPA exam preparation.
- Develop and communicate a compelling narrative to compete in the market and attract students to accounting programs.
- Adapt academic curricula to better prepare students for both the exam and professional practice.
- Support small and midsize firms in navigating business transformation resulting from a potentially smaller CPA pool.
- Ensure educator representation on state boards of accountancy, particularly as decisions about accounting concentrations are made.

In Missouri, we will continue promoting the accounting profession and working to bridge the learning gaps between classroom education and CPA exam readiness.

Section 23: Substantial Equivalency and Practice Privilege

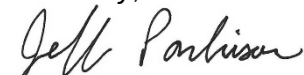
Maintaining interstate mobility is crucial for the CPA profession, and we are committed to preserving the practice and working in collaboration with the Missouri State Board of Accountancy. At a minimum, we believe the passage of the CPA exam should be a condition of practice privilege in all states. Further, we trust that the rigor and relevance of the contents of the CPA exam will remain appropriately high.

Conclusion

The UAA serves a critical role in promoting consistency across state accountancy laws. Our Committee will soon make a recommendation to MOCPA's Board of Directors regarding the best path forward for Missouri CPAs, firms and industry employers. We would welcome the opportunity to meet with AICPA and NASBA leadership to answer any questions or further discuss our research and perspectives.

We are grateful for the opportunity to provide feedback and remain committed to supporting the development of a UAA that meets the evolving needs of the profession while upholding the public trust. We look forward to continued collaboration with the UAA Committee, AICPA, NASBA, and other stakeholders to advance meaningful, sustainable solutions.

Sincerely,



Jeff Parkison, CPA, CGMA

Chair, MOCPA's Blue Ribbon Committee on Alternative Licensure Pathways
2023-2024 MOCPA Board Chair

April 28, 2025

Dan Vuckovich, CPA, Chair, NASBA UAA Committee
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Thomas Neill, CPA, Chair, AICPA UAA Committee
American Institute of CPAs
1345 6th Avenue 27th Floor
New York, NY 10105

RE: Proposed Changes to the Uniform Accountancy Act

Dear Joint UAA Committee members:

The North Carolina Association of Certified Public Accountants (NCACPA), representing more than 12,000 members in public practice, industry, government, and education, welcomes the opportunity to respond to the request for comment on the proposed changes to the Uniform Accountancy Act (UAA) issued by the Joint UAA Committee on March 4, 2025.

NCACPA enthusiastically supports the amendments to UAA Sections 5 and 23. These changes preserve the integrity of the CPA license in the market while avoiding new barriers and complexity. Creating an additional pathway to licensure will increase access to the profession, expand the pipeline of qualified talent, and preserve high standards. Broadening practice privilege mobility will reduce administrative burdens, expand business opportunities, and maintain the public's access to qualified CPAs.

Thank you for the opportunity to submit these comments. Please direct any questions or concerns to NCACPA Vice President of Advocacy and Outreach Robert Broome, CAE, at rbroome@ncacpa.org or (919) 481-5160.

Signed,



Courtney Knoll, PhD, CPA
Chair



Mark P. Soticheck II, CPA, CGMA
CEO

cc: AICPA Leadership and Board of Directors
NASBA Leadership and Board of Directors
NCACPA Board of Directors



Nebraska Society of Certified Public Accountants

7435 O Street, Suite 100, Lincoln, NE 68510

(402) 476-8482 | society@nescpa.org | www.nescpa.org

MEMORANDUM

TO: American Institute of Certified Public Accountants
1345 6th Avenue 27th Floor, New York, NY 10105
National Association of State Boards of Accountancy
150 4th Avenue North, Nashville, TN 37219

FROM: Nebraska Society of Certified Public Accountants Board of Directors

DATE: April 25, 2025

RE: Exposure Draft – Proposed Changes to the Uniform Accountancy Act (UAA)

On behalf of the Nebraska Society of Certified Public Accountants (NesCPA), we appreciate the opportunity to provide comments on the proposed updates to the Uniform Accountancy Act (UAA) that would introduce an additional pathway to CPA licensure.

The NesCPA supports this initiative, as it represents a thoughtful and timely approach to ensuring the CPA profession remains accessible, resilient, and well-positioned for the future. Offering a new licensure pathway will expand opportunities for aspiring CPAs while upholding the profession's rigorous standards of education, experience, and ethical conduct.

This proposed change responds to the evolving needs of the accounting profession and the broader marketplace. It creates flexibility in the pathway to licensure, which is essential for attracting a broader and more diverse talent pool without diminishing the credibility and trust that the CPA designation has long represented.

In addition, NesCPA recognizes the importance of consistency across jurisdictions to maintain mobility. The proposed revisions promote national uniformity in licensure standards, which supports mobility and enables CPAs to better serve clients across state lines. A cohesive and modern framework will help preserve the public's confidence in the profession while adapting to shifting workforce dynamics.

Here in Nebraska, we recognize the importance of advancing solutions that strengthen workforce development and ensure the long-term sustainability of the CPA profession. The UAA proposal offers a model that seeks to balance innovation with integrity—values that are at the heart of what it means to be a CPA. In response, the NesCPA and Nebraska Board of Public Accountancy have established a joint CPA Licensure Task Force that will begin meeting in May 2025 to fully evaluate the proposal and determine next steps within our state.

We value the collaborative efforts of NASBA, the AICPA, and other stakeholders, and we look forward to working together to strengthen and advance the CPA profession nationwide.

Every Member. Every Day.



April 14, 2025

Nicola Neilon, CPA, Chair, NASBA UAA Committee
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Thomas Neill, CPA, Chair, AICPA UAA Committee
American Institute of CPAs
1345 6th Avenue, 27th Floor
New York, NY 10105

RE: New England State Societies' Comments on 2025 Exposure draft: Proposed Uniform Accountancy Act Changes

Dear Chairs Neilon and Neill,

On behalf of the Societies of Certified Public Accountants from Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont—representing dedicated accounting professionals across New England—we appreciate the opportunity to provide feedback on the AICPA and NASBA's proposed "2025 Exposure draft: Proposed Uniform Accountancy Act Changes".

We are pleased to express our support for the proposed changes to the Uniform Accountancy Act (UAA) as put forth by the American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA).

We appreciate the time and effort dedicated to gathering feedback from stakeholders, including state CPA societies and boards of accountancy, in developing these updates. The thorough and collaborative approach taken during the 2024 exposure draft period has resulted in meaningful changes that reflect the current professional practice realities and will help modernize the profession and enhance mobility, accessibility, and protection for CPAs and the public.

In particular, we support the proposed changes that:

- Establish an additional licensure pathway, offering an alternative for CPA candidates to qualify through a bachelor's degree, two years of professional experience, and successful completion of the CPA Exam.

- Shift to an individual-based mobility model, streamlining cross-border practice for CPAs with a single license.
- Introduce safe harbor language to protect practice privileges for CPAs who meet existing licensure requirements.

State CPA societies have been at the forefront of these efforts, advocating for and advancing legislative solutions that address the profession's evolving needs while upholding the highest standards of competency and public protection. These efforts are in response to the feedback we receive daily from our members that the accounting profession needs to address significant barriers to entry to remain relevant and accessible long-term. We appreciate the support and collaboration that will be instrumental in shaping these proposed changes. As these updates move forward, the support of AICPA and NASBA will be critical to successfully advancing legislation on a state-by-state basis.

This exposure draft marks a significant step forward in addressing the profession's evolving needs, and we commend the committees for their commitment to broadening access to licensure, particularly by expanding opportunities, reducing financial and time barriers, and enhancing accessibility in the field.

We look forward to continuing our collaboration to advance these changes and ensure a strong future for the profession. Thank you for your leadership and commitment to strengthening the CPA profession through these important updates.

Sincerely,

Bonnie Stewart
Executive Director & CEO
Connecticut Society of CPAs

Robin Houston
CEO
New Hampshire Society of CPAs

Trish Brigham
Executive Director
Maine Society of CPAs

Michele Forcino
Chair
Rhode Island Society of CPAs

Zachary Donah
President and CEO
Massachusetts Society of CPAs

Sadie Fischesser
Executive Director
Vermont Society of CPAs



April 7, 2025

TO: Technical Standards Team
National Association of State Boards of Accountancy
150 Fourth Avenue North
Nashville, TN 37219-2417

FROM: NJCPA Board of Trustees

RE: Exposure Draft – Proposed Changes to the Uniform Accountancy Act (UAA)

Dear Members of the AICPA and NASBA,

On behalf of the New Jersey Society of Certified Public Accountants (NJCPA), we appreciate the opportunity to comment on the proposed changes to the Uniform Accountancy Act (UAA) that would establish an additional pathway to CPA licensure. The NJCPA strongly supports these revisions as they represent a critical step in ensuring the long-term viability and accessibility of the CPA profession while maintaining its high standards of competency and integrity.

The introduction of an alternative path to CPA licensure aligns with the evolving needs of the profession, allowing for greater flexibility in the licensure process without compromising the rigorous educational and experiential requirements that ensure CPAs remain trusted advisors. By expanding the pipeline of qualified candidates, these changes will help address workforce shortages and enhance the profession's ability to attract and retain talent.

Furthermore, alignment of CPA licensure requirements across jurisdictions is vital to maintaining practice mobility, a principle that has been fundamental to the profession's success. A consistent and widely adopted model ensures that CPAs can seamlessly serve clients across state lines without encountering regulatory barriers. The proposed revisions to the UAA reflect this commitment to mobility and national consistency, reinforcing public trust in the profession while adapting to modern workforce dynamics.

In New Jersey, we recognize the importance of providing multiple avenues for entry into the profession. As such, the NJCPA is actively working on a draft bill for the New Jersey Legislature that would establish an additional path to CPA licensure, consistent with the principles outlined in the UAA exposure draft. We believe this legislative effort will not only align New Jersey's licensure requirements with national best practices but also serve as a model for other jurisdictions considering similar reforms.

We look forward to continuing our collaboration with NASBA, the AICPA and other stakeholders to advance initiatives that benefit the CPA profession and the public it serves.

Sincerely,

Aiysha (AJ) Johnson, MA, IOM
CEO & Executive Director
New Jersey Society of Certified Public Accountants (NJCPA)

03/26/2025

TO: AICPA and NASBA Boards of Directors

RE: Uniform Accountancy Act Exposure Draft Dated March 4, 2025

The Nevada Society of CPAs Board of Directors appreciates the opportunity to comment on the recent AICPA/NASBA Uniform Accountancy Act (UAA) Exposure Draft (exposure draft).

UAA Section 5:

- The Nevada Society of CPAs supports the changes to Section 5(c)(1), 5(c)(2) stating education requirements to sit for the exam and the three education pathways for licensure.
- The Nevada Society of CPA supports the changes to Section 5(f) which proposes various experience requirements based on the applicant's education per section 5(c)(2).

UAA Section 23:

- The Nevada Society of CPAs supports the changes to Section 23(a)(1), 23(a)(2), 23(a)(3), 23(a)(4), 23(a)(5), and 23(b) which allows for individual mobility with specific guardrails and safe harbor language for CPAs licensed as of December 31, 2024.
- Decoupling the licensing requirements with mobility creates a more robust mobility approach that modernizes the licenses, protects the public, and best serves the profession to operate across state lines.

The Nevada Society of CPAs appreciates the changes to the UAA based off feedback from the last exposure draft. Alignment between the UAA and current legislative changes occurring in over 50% of the states will ensure we continue to enjoy the uniformity and mobility the profession has worked hard to secure.

Sincerely,



Anna Durst, CPA
CEO, Nevada Society of CPAs



Jennifer Allen, CPA, CFF, CFE, ABV
Chair, Nevada Society of CPAs



The New York State Society of CPAs

April 11, 2025

Thomas Neill, CPA, Chair, AICPA UAA Committee
American Institute of Certified Public Accountants
1345 Avenue of the Americas, 27th Floor
New York, NY 10105

Dan Vuckovich, CPA, Chair, NASBA UAA Committee
National Association of State Boards of Accountancy
150 Fourth Avenue, North
Nashville, TN 37219

RE: Comments of the New York State Society of Certified Public Accountants on AICPA and NASBA 2025 Exposure Draft on Proposed Uniform Accountancy Act Changes

Dear Chairs Neill and Vuckovich:

The New York State Society of Certified Public Accountants (NYCPA), representing more than 19,000 members in public practice, business, government and education, welcomes the opportunity to comment on the March 4, 2025 Exposure Draft of proposed changes to the Uniform Accountancy Act (“UAA”) issued by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) (the “2025 Exposure Draft”).¹

We appreciate AICPA’s and NASBA’s willingness to consider our comments, as well as the comments of other interested parties including both the various state boards of accountancy and other state CPA societies, which were submitted during the 4th quarter of 2024 in response to AICPA’s and NASBA’s 2024 exposure drafts. These prior exposure drafts addressed both (i) the proposed CPA competency-based experience pathway and (ii) proposed revisions to UAA Sections 5 and 23, and to UAA Model Rules Articles 3 and 6.

The NYCPA stands in full support of the proposed UAA changes outlined in the 2025 Exposure Draft. The proposed changes closely align with our 2025 legislative position and our priority legislation that has been introduced in the New York legislature.²

Thank you for your commitment to the CPA profession. The NYCPA stands ready to help as we work collaboratively to support the CPA profession during this time of change.

¹ The 2025 Exposure Draft is set forth at the following link: [2025 Exposure draft: Proposed Uniform Accountancy Act Changes | Advocacy | AICPA & CIMA](#)

² See New York Senate Bill S.6891, introduced on March 26, 2025 and available at the following link: [S6891](#); New York Assembly Bill A.7613, introduced on April 1, 2025, and available at the following link: [A7613](#).

If you require anything further, please contact our Government Relations Associate Director Jovan C. Richards at jrichards@nysscpa.org or by phone at (212) 719-8392.

Respectfully submitted,



Calvin Harris Jr., CPA
Chief Executive Officer



Kevin O'Leary, CPA
President of the Board of Directors

May 2, 2025

AICPA/NASBA Joint UAA Committee
AICPA Leadership and Board of Directors
NASBA Leadership and Board of Directors

Re: **March 4, 2025 Exposure Draft to the Uniform Accountancy Act, Eighth Edition**

The Ohio Society of Certified Public Accountants (OSCPA) appreciates the opportunity to provide comment on the AICPA/NASBA Joint UAA Committee 2025 UAA Exposure Draft.

Key points:

OSCPA commends the AICPA/NASBA Joint UAA Committee for its responsiveness to constituent feedback regarding the September 30, 2024 UAA exposure draft, particularly with the introduction of an additional pathway to CPA licensure of a Bachelor's degree with an accounting concentration, 2 years of experience, and passing the CPA Examination. The introduction of this pathway will increase access to the profession, eliminating unnecessary barriers while maintaining the guardrails that provide for the rigor of the credential.

The development of model accountancy law that responds timely to market conditions is critical for consistency and completeness in the development of legislation across jurisdictions to minimize unintended consequences, retain the CPA profession's ability to practice without disruption across jurisdictions, and maintain relevance and resilience in the profession's licensing model for the future, all of which protect the public interest.

Responses to specific sections of the exposure draft follow:

Section 5 – Qualifications for a Certificate as a Certified Public Accountant

We agree with the committee's and boards' decision to table the competency-based experience model as a regulatory pathway to licensure. While the continued development of a research-based, rigorous competency model will be a valuable resource for CPA education, employer experiences and career pathing, requiring an employer to sign off on a specific list of competencies for a candidate would be an added barrier to accessibility and would present significant risks. These risks include the potential for liability, subjectivity, the opportunity for the introduction of bias, enforcement complexity and the difficulty of licensing jurisdictions maintaining a continually consistent and relevant competencies list.

The principles-based description in the exposure draft of related experience captures the breadth of representative skills required by CPAs across many types of service and would be more efficiently and effectively applied.

We are particularly concerned about the statement that a candidate's experience should meet the 'requirements defined by Board rule.' This language could allow licensing jurisdictions to introduce specific competency-based experience requirements through their board rules, which would go against the intent of the proposed changes to the model laws and the feedback received on the original draft.

Section 23 – Substantial Equivalency and Practice Privilege

We agree with the transition from mobility based on state substantial equivalency to mobility based on individual licensing criteria, and with the proposed minimum guardrails for mobility of a Bachelor's degree with an accounting concentration and passing the Uniform CPA Examination.

We commend the change from NQAS as the determinant of substantial equivalency to a resource that state boards may elect to utilize. The former placed NQAS and NASBA in the role of a regulator, which has been appropriately returned to the state Boards in this draft.

In summary, we commend the Joint UAA Committee and the Boards for your reconsideration of the UAA exposure draft. We strongly support the added pathways and modernization of mobility to ensure the profession's quality of practice and continued relevance.

Thank you for your consideration. Please feel free to reach out to me with any questions.

Best Regards,

A handwritten signature in cursive script, reading "Laura A. Hay".

Laura A. Hay, CPA, CAE
President & CEO
Lhay@ohiocpa.com

cc: Richard Fedorovich – Board Chair
Courtney Clark – Board Chair-Elect



May 3, 2025

Thomas Neill, CPA, Chair, AICPA UAA Committee
American Institute of CPAs
1345 6th Avenue, 27th Floor
New York, NY 10105

Dan Vuckovich, CPA, Chair, NASBA UAA Committee
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Re: AICPA and NASBA Exposure Draft / Proposed Uniform Accountancy Act Change

Joint AICPA/NASBA UAA Committee Exposure: Amendments to UAA Section 5: Education requirements to sit for the CPA Exam and education requirements for a certificate; UAA Section 23: Practice privileges for individual mobility.

Dear Chair Neill and Chair Vuckovich,

The Oregon Society of Certified Public Accountants (OSCPA) appreciates the opportunity to provide comment to the above referenced exposure draft. We represent over 3,900 CPA and future CPAs in public practice, business & industry, not-profit, government, and education based in Oregon, nationally and internationally.

OSCPA's comments mirror those shared by the Oregon Board of Accountancy (BOA). Below you will find the comments provided by the Oregon BOA dated April 30, 2025.

We have purposely provided the BOA's response below sharing our joint agreement. We realize this is unusual in approach. Our decision for doing so is based on our extensive collaborative conversations which precede the release of the exposure draft, recognition of the important issues facing the profession, and listening to the concerns of our members and other stakeholders.

OSCPA is in support of the following Oregon Board of Accountancy response to the exposure draft:

Oregon Board of Accountancy Response dated April 30, 2025

On behalf of the State of Oregon Board of Accountancy (OBOA), thank you for your intensive work on the Uniform Accountancy Act (UAA) and the opportunity to provide comments on the American Institute of Certified Public Accountants' (AICPA) and National Association of State Boards of Accountancy's (NASBA) Exposure Draft on Proposed UAA Changes released on March 3, 2025 (Exposure Draft).

First and foremost, OBOA sincerely appreciates that the Exposure Draft clearly reflects a willingness to consider the input from AICPA and NASBA members. While OBOA has for decades embraced competency-based experience in our licensure model, and as such we supported raising that issue up nationally, OBOA has never taken that approach to a level where it would interfere with CPA mobility or substantial equivalency. As such, OBOA is grateful for the different approach taken in the Exposure Draft, as it recognizes that most jurisdictions are not ready for competency-based experience and need a workable approach that maintains CPA mobility while opening up a reasonable compromise on expanding CPA licensure pathways.

Within that context, OBOA also applauds the approach in the Exposure Draft taken to create a more evergreen approach to some of the education requirements, including the removal of the specific number of units needed for a degree. This aligns neatly with OBOA's proposal to update its enhancing licensure model and mobility provisions in Oregon's Senate Bill 797-A, which is currently in the very final stages of legislative consideration.

On behalf of OBOA, thank you for the hard work of your UAA committee, and for your ongoing willingness to consider input from AICPA and NASBA members.

Again, thank you for the opportunity to provide input and response. If you have questions, please do not hesitate to contact me at 503-597-5480 or smcpherson@orcpa.org.

Respectfully submitted,
Sherri L.D. McPherson, IOM, CAE, President/CEO
Oregon Society of CPAs



April 16, 2025

Via Electronic Mail
AICPA/NASBA UAA Committee

RE: Support for the 2025 UAA Exposure Draft Proposal

Dear Joint AICPA/NASBA UAA Committee:

On behalf of the Pennsylvania Institute of Certified Public Accountants (PICPA) and the nearly 28,000 CPA licensees in this Commonwealth, I would like to express our support for the proposed updates to the Uniform Accountancy Act (UAA) as outlined in the 2025 Exposure Draft. We commend the efforts of all dedicated stakeholders in advancing a unified and forward-thinking approach to the accounting profession's evolution.

We are particularly encouraged by the commitment to modernization and consistency across jurisdictions. The proposed revisions reinforce the integrity of the accounting profession while ensuring adaptability in an increasingly complex regulatory and business environment. By establishing clear, relevant, and forward-looking standards, these updates will enhance public trust, strengthen mobility, and support a more dynamic and resilient profession.

Furthermore, we appreciate the thoughtful and balanced approach reflected in this exposure draft. It effectively maintains the high standards essential to the profession while addressing practical considerations for today's accountants. Uniformity in licensing and regulatory frameworks remains critical to sustaining a strong, credible profession, and we are pleased to see these updates aligned with that objective. As we pursue legislation modernizing our CPA licensing law in Pennsylvania to include additional pathways and automatic mobility, these tenants are essential elements of the legislation.

The PICPA values the opportunity to provide input, and we fully support the proposed changes. We look forward to an ongoing collaboration to uphold and advance the highest standards of the accounting profession.

Sincerely,

Jennifer Cryder, CPA, MBA
Chief Executive Officer



April 28, 2025

Via Online Submission

Joint UAA AICPA/NASBA Committee
American Institute of CPAs
1345 6th Avenue
27 Floor
New York, NY 10105

National Association of State Boards of Accountancy
150 4th Avenue
North
Nashville, TN 37219

**Re: Comments on Exposure Draft (“the Exposure Draft”)
Amendments to UAA Section 5, Section 23, and Model Rules**

Dear Members of the Joint AICPA/NASBA UAA Committee:

Comes now the Puerto Rico CPA Society (“the PR Society”) through its president, Mrs. Cynthia J. Rijo-Sánchez, to provide our comments regarding the Exposure Draft issued by the Joint UAA AICPA/NASBA Committee (“the Committee”). On behalf of the PR Society, we appreciate the opportunity to comment on the September 30, 2024, Exposure Draft proposing amendments to the **Uniform Accountancy Act (“UAA”)** and its related **Model Rules**, particularly the addition of a **CPA Competency-Based Experience Pathway (“CBEP”)**.

I. Endorsement of the Initiative

The PR Society supports the Committee’s thoughtful and timely efforts to modernize the CPA licensure framework while addressing long-standing challenges in the pipeline of new professionals. The proposed CBEP responds meaningfully to current market demands, recognizes alternative learning methods, and aligns with the broader goal of public protection and workforce readiness.

The PR Society **strongly endorses** the initiatives included in the Exposure Draft for the following reasons:

1. **Expanded Accessibility:** CBEP offers a credible alternative to the traditional 150-hour education model that reduces financial and time barriers while maintaining rigorous competency standards.
2. **More Manageable Compliance:** The Proposed Draft provides an easier process for achieving the experience requirements. A prior document provided a very complicated and burdensome process to validate the experience requirements. The new working requirement has been streamlined and appears to be easier to manage for all the parties involved.
3. **Professional Mobility:** By preserving substantial equivalency and including mobility provisions under Section 23, the proposal strengthens national consistency and individual career opportunities across jurisdictions.
4. **Alignment with Evolving Practice:** Competency-based education reflects the real-world, skill-based nature of contemporary accounting work, especially in technology, advisory, and interdisciplinary roles.

II. Recommendations

While the PR Society supports the Exposure Draft in principle, we respectfully offer the following recommendations to the Committee:

1. Clarify the Evaluation Framework for Competency

The Exposure Draft references a “competency framework developed by a national accounting organization.” We recommend that AICPA/NASBA **clearly identify and publish** the competencies and assessment tools to ensure transparency, uniformity, and stakeholder confidence.

2. Enhance State Board Readiness

The successful implementation of the CBEP depends on states’ ability to adopt and monitor the model. We encourage AICPA/NASBA to provide **technical guidance and training resources** for boards of accountancy, particularly smaller jurisdictions, to ensure equitable adoption. For this purpose, the state societies might be an important ally to assist in this transition.

3. **Safeguard Against Inconsistencies**

Given the coexistence of multiple licensure pathways depending upon the state, we recommend developing a **centralized portal or certification** that clearly communicates a licensee's pathway, facilitating enforcement and mobility decisions across states.

4. **Management of Departures from General Requirements**

Several states have recently enacted or proposed legislation to modify the traditional 150-credit-hour education requirement for Certified Public Accountant (CPA) licensure, reducing it, aiming to address the accountant shortage and make the profession more accessible. The Exposure Draft should provide a path for the adoption of a mechanism to uniform the requirements in those states that have already lowered their standards regarding the maximum hours.

5. **Clarity in the Scope of Requirements and Limitations**

To ensure the integrity and effectiveness of the **practice privilege** framework, it is essential to provide clearer guidelines on the requirements for validating compliance and to delineate the limitations on the scope of practice for professionals operating under this privilege. While the Uniform Accountancy Act (UAA) offers a foundational structure for substantial equivalency and mobility among jurisdictions, there remains a need for explicit criteria detailing how compliance with these standards is assessed and maintained. For instance, some jurisdictions like California have implemented specific qualifications and processes for out-of-state CPAs seeking practice privileges within the state, highlighting the importance of tailored compliance measures. Additionally, clarifying the limitations on the types of engagements permissible under the practice privilege is crucial to prevent unauthorized practice and ensure public protection. The text appears to impose a limitation in attestation engagements, but that wording could be more specific and clearer. By establishing comprehensive and transparent guidelines, regulatory bodies can better manage the scope of practice and uphold the profession's standards across different jurisdictions.

6. **Local Considerations – Puerto Rico:**

Puerto Rico has unique legal, linguistic, and regulatory circumstances. We urge NASBA and AICPA to work with local stakeholders to ensure that **any translations, implementation plans, and outreach efforts** respect the distinct context of U.S. territories. Again, the Society would be a willing collaborator in this area.

7. Future Review and Sunset Provisions:

As this is a substantial innovation in licensure, we recommend incorporating a **review mechanism** within 5 years of implementation to assess outcomes, stakeholder feedback, and any unintended consequences.

III. Rethinking the 150 Hour Requirements

In addition to providing our comments, the PR Society would like to point out that the Committee should reconsider carefully and thoroughly the 150-hour requirement. The study "Occupational Licensing and Minority Participation in Professional Labor Markets" explores the impact of the "150-hour rule," which increased educational requirements for Certified Public Accountants (CPAs) in the U.S. The rule, requiring an additional year of education, disproportionately reduced entry into the CPA profession for minority candidates by 13% more than for non-minorities. Furthermore, the findings indicate that socio-economic barriers, such as affordability and financial aid availability, are key drivers of this disparity. According to such a study, the adoption of this rule has failed to provide evidence that its adoptions improved significantly the CPA's quality or improved professional misconduct rates, suggesting minimal professional benefits. This research highlights the socio-economic challenges posed by licensing requirements, particularly for underrepresented groups in professional labor markets.

It should be noted that other analyses have examined the impact of the 150-hour educational requirement for Certified Public Accountants (CPAs) on the profession, particularly concerning minority representation and such analyses align with findings from the study. Another study published in The CPA Journal¹ found that reducing the number of credit hours required to sit for the CPA exam increased the number of candidates, while increasing the prerequisite hours reduced the number of candidates. Notably, this study found no relationship between changes in CPA exam requirements and pass rates or scores, suggesting that higher educational requirements may create barriers to entry without enhancing candidate quality. Additionally, research by the Cato Institute² indicates that occupational licensing, such as the 150-hour rule, can disproportionately affect minority participation in professional fields. This study suggests that these requirements may exacerbate socio-economic disparities, as minority candidates often face greater financial and educational hurdles. Finally, their results show no association between the rule's adoption and the number of postings for accountants or employers' preference for candidates with the extra year of study.

¹ Mintz, Miller & Shawver, Rethinking the 150-Hour Requirement for CPA Licensure, The CPA Journal November 2023.

² Sutherland, Uckert & Vetter Occupational Licensing and Minority Certified Public Accountants, Cato Institute Research Brief in Economic Policy No. 393 (July 24, 2024).

Based upon the above we urge you to consider whether the 150-hour requirement should remain in effect.

IV. Conclusion

The Puerto Rico CPA Society commends the AICPA and NASBA for their leadership and collaboration in addressing today's most pressing challenges in CPA licensure. We look forward to working alongside our colleagues across jurisdictions to support a high-quality, inclusive, and forward-looking profession.

Respectfully,



CPA Cynthia J. Rijo, Esq.
President 2024-2025
Puerto Rico CPA Society





May 1, 2025

Thomas Neill, CPA, Chair, AICPA UAA Committee
American Institute of CPAs
1345 Sixth Avenue, 17th Floor
New York, NY 10105

Dan Vuckovich, CPA, Chair, NASBA UAA Committee
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

RE: Exposure Draft Issued March 4, 2025

Dear Committee Members:

On behalf of the Board of Directors and membership of the Tennessee Society of Certified Public Accountants (TSCPA), we appreciate the opportunity to comment on the Joint AICPA/NASBA UAA Committee Exposure Draft (ED) issued on March 4, 2025. We commend AICPA and NASBA's efforts to listen to stakeholder feedback regarding the September 2024 UAA proposed changes and respond with revisions that will expand pathways to licensure, protect mobility, and align with the changes many states are pursuing.

Section 5 – Qualifications for a certificate as a Certified Public Accountant

We believe that the three educational pathways and aligned experience requirements will provide CPA candidates with needed options that will allow them to pursue CPA licensure in the way that best fits their unique circumstances. Furthermore, we fully support the accounting concentration embedded in each educational pathway. The accounting concentration is critical in providing candidates with the education necessary to succeed in their careers.

Tennessee recently passed legislation that will expand CPA licensure pathways. The response from individuals working in the profession who previously did not meet the educational requirements for licensure has been positive. We are encouraged that many are now planning to sit for the exam and become licensed.

Section 23 – Substantial Equivalency and Practice Privilege

TSCPA supports the concept of mobility as an individual practice privilege which is not tied to substantial equivalency. The proposal will eliminate complexity and help ensure that CPAs maintain this practice privilege in the future. We ask that the committee reconsider whether the guardrails must include prescriptive educational and experience requirements. TSCPA believes that possessing a CPA license in good standing and providing evidence of passing the uniform CPA examination is appropriate. The Uniform CPA Exam should be viewed as the capstone for licensure and should provide reasonable assurance that individuals possess the qualifications necessary to practice via mobility.

Conclusion

We appreciate the opportunity to provide feedback and remain committed to collaborating with all stakeholders to support a thriving accounting profession. Please contact me at the TSCPA office at (615) 377-3825 for further discussion on any of the points mentioned in this letter.

Sincerely,

A handwritten signature in black ink, appearing to read 'K. Fitzgerald', with a stylized flourish at the end.

Kara Fitzgerald, CPA, CGMA, CAE
TSCPA President and CEO

April 15, 2025

Mr. Tom Neill, Chair, AICPA UAA Committee
AICPA
1345 6th Avenue, 27th floor
New York, NY 10105

Mr. Dan Vuckovich, Chair, NASBA UAA Committee
NASBA
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

RE: Comments on Proposed Uniform Accountancy Act Changes and Exposure Draft
published March 4, 2025

Dear Chair Neill and Chair Vuckovich,

The Texas Society of Certified Public Accountants (TXCPA) is the largest association of accounting and finance professionals in Texas representing more than 28,000 members. TXCPA appreciates the opportunity to comment on proposed changes to the Uniform Accountancy Act (UAA) Exposure Draft issued on March 4, 2025, relating to education requirements to sit for the CPA Exam and practice privileges for individual mobility.

TXCPA and many other state CPA societies are in the midst of proposing and advancing legislative and statutory changes to the educational requirements to sit for the CPA Exam ("pathway to licensure") and improvements and modernization to the existing practice privilege provisions ("mobility" or "individual mobility"). The legislative initiatives around the country mirror the amendments to the UAA Exposure Draft to a large degree. TXCPA appreciates that the UAA Committee listened to the public comments and incorporated many of the ideas suggested by various stakeholders.

Section 5

The proposed changes to Section 5 of the UAA add a third pathway to CPA licensure. Section (c)(2)(C) adds the educational pathway of a baccalaureate degree with an accounting concentration as an acceptable educational pathway to take the CPA Exam. This new pathway properly addresses and considers the changing higher education landscape and the diverse needs and challenges facing the student population. Providing three distinct pathways to CPA licensure will provide different educational opportunities to a vast student population that has different financial, time commitment, and educational challenges.

The new pathway maintains an accounting concentration as a bedrock requirement to licensure. This is vitally important, as it maintains the rigor of an accounting education

and is not a diminution of any educational requirements that currently exist in the UAA or state laws. Academic rigor is paramount to CPA licensure and the proposed UAA amendments properly address academic rigor.

Proposed amendments to Section 5(f) provide that with the new pathway to licensure candidates must complete two years of work experience defined by board rule. The proposed two years of work experience, whether obtained through the existing pathways or the new pathway to licensure, both require that the experience include "providing any type of service or advice representing skills needed at the time of initial licensure to serve the public and involves the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills...." (proposed amendment Section 5(f)(3)) This new amendment relating to the types of work experience that must be obtained, whether in a one-year or two-year environment, properly takes into account the realities of a candidate's work experience and the employer's ability to review, verify and assist in work experience, and provides state boards with the ability to provide more rules and guidance relating to work experience.

The removal of specific competencies relating to work experience is a significant improvement to the proposed UAA Exposure Draft and TXCPA applauds the UAA Committee for taking this crucial step.

Section 23

Section 23 addresses Substantial Equivalency and Practice Mobility. TXCPA supports the amendments to Section 23 and the move to a system of individual mobility. The amendments acknowledge the need to maintain and modernize practice mobility and assure that there is no disruption to practice privileges and mobility for existing licensees. TXCPA, with its proposed legislative changes, has been at the forefront for developing a new system of individual mobility that considers the current licensure environment and acknowledges that new licensure pathways will be in place in the coming years. The proposed amendments to Section 23 provide the safeguards needed to ensure a vibrant and modern CPA mobility system.

The safeguards enshrined in Section 23 (a)(1) include a licensee in good standing, passage of the Uniform CPA Exam, educational pathway (post-baccalaureate, baccalaureate plus 30 semester credit hours, or baccalaureate) and one or two years of work experience depending on educational pathway obtained. These guardrails or requirements must be met for an individual to have CPA practice privileges in another state. The guardrails fully account for the three new proposed pathways and associated work requirements while still allowing state boards the authority to regulate out-of-state licensees and enforce regulations. Proper deference to state boards to enforce their regulations should remain in the new CPA pathway.

Most significantly, the proposed amendments to Section 23 remove the express requirement that the NASBA National Qualifications Appraisal Service (NQAS) determine the substantial equivalency of another state's licensing qualifications as a prerequisite for practice mobility. The amendments to Section 23 do permit, but not require, a state to utilize NQAS resources. This movement away from mandatory NQAS involvement in practice mobility is an important recognition that practice mobility should be based on an individual's licensure pathway and not whether a particular state is substantially equivalent. A licensee's pathway to licensure and their achievement of the guardrails/requirements acknowledges the importance of the three pathways and work requirements as the touchstone of CPA licensure.

The additional requirement of a "safe harbor" provision (Section 23 (a)(2)) of December 31, 2024, is an important addition to the UAA. This provision will aid states and state boards in a time of transition as state legislatures consider pathways and mobility legislation in the coming years.

Process

TXCPA is encouraged by the new amendments to the UAA Exposure Draft. The UAA Committee has been diligent in seeking out public comment relating to the first draft of the UAA. Additionally, the UAA Committee has thoroughly reviewed the extensive public comments and taken many of the issues and concerns raised and incorporated them into the new amendments.

While many states, Texas included, have gone a long way to passing legislation addressing pathways and mobility, the importance of a well-drafted and well-supported UAA cannot be overstated. The UAA is the framework for CPA practice, licensure, regulation, and enforcement that states and state boards look to in enacting legislation and rules.

Conclusion

TXCPA has taken an active role in the CPA pipeline and mobility discussions occurring nationally and in Texas. TXCPA supports the new proposed amendments to the UAA Exposure Draft published on March 4, 2025.

Sincerely,

A handwritten signature in black ink, appearing to be "N. K. Smith", written over a horizontal line.

Mohan Kuruvilla, Ph.D., CPA, ACA
Chair of the TXCPA Board of Directors

A handwritten signature in black ink, reading "Jodi Ann Ray". The signature is written in a cursive, flowing style with a long, sweeping underline.

Jodi Ann Ray, CAE
President and CEO

MK/JAR:kb

April 22, 2025

AICPA/NASBA Joint UAA Committee
AICPA Leadership and Board of Directors
NASBA Leadership and Board of Directors

RE: March 4, 2025, Exposure Draft to the Uniform Accountancy Act, Eighth Edition - January 2018

The Virginia Society of CPAs (VSCPA) has reviewed and appreciates the opportunity to respond to the Exposure Draft (ED) — *Exposure Draft to the Uniform Accountancy Act, Eighth Edition - January 2018* — issued by the AICPA and NASBA on March 4, 2025. The VSCPA is the leading professional association in Virginia dedicated to enhancing the success of all CPAs and their profession by communicating information and vision, promoting professionalism, and advocating members' interests. The VSCPA membership consists of nearly 12,000 individual members who actively work in public accounting, private industry, government, and education.

The Uniform Accountancy Act (UAA) serves an important role as model legislation to help promote consistency among all U.S. accounting jurisdictions. Still, its effectiveness relies on adoption by each jurisdiction and the need for it to reflect a consensus within the profession. The development process for this language must prioritize transparency and inclusivity, especially in a political climate that is increasingly anti-regulatory.

Changes to the UAA should reflect a commitment to understanding the current landscape while ensuring robust public protection. As the regulatory landscape has evolved over the past two decades, especially with the advent of interstate compacts and trust systems, it is vital to continuously re-evaluate the requirements for CPA licensure as well as practice mobility. Moving forward, we strongly recommend the establishment of a documented process for practice analysis to occur regularly to ensure licensure requirements remain relevant and applicable. By aligning with modern standards and addressing these concerns, we can ensure the UAA remains relevant and effective for the future of the profession. Showing a commitment to ongoing analysis and evolution of CPA licensure could be an important tool in thwarting attempts at deregulation.

Section 5 — Qualifications for a Certificate as a Certified Public Accountant

We are pleased to see the significant changes in this ED as compared to the ED issued on Sept. 30, 2024. Overall, the new ED appears to be responsive to the comments submitted and aligned with the direction many states have already begun implementing through legislative and regulatory initiatives. In particular, we note the shift from the proposed competency-based experience pathway to the addition of a baccalaureate degree along with two years of experience as defined by the board of accountancy of the state issuing the license. We support this approach, which is consistent with legislation passed in Virginia and signed into law on March 24, 2025.

Section 23 — Substantial Equivalency & Practice Privilege

By shifting the focus for determination of practice privileges from a state-by-state substantial equivalency analysis to license status of individual CPAs, this ED has a much-improved approach to practice mobility. Additionally, we agree with the removal of the National Qualification Appraisal Service (NQAS) as an entity with the authority to act on behalf of state boards of accountancy. NQAS is a valuable resource to state boards but should not be granted authority to make decisions on their behalf.

While we agree with including passage of the CPA Exam as a condition of practice privileges, we have concerns that the draft also includes completion of one of the three education and experience pathways to licensure as a requirement for individual CPAs to qualify for practice privileges. Not only could inclusion of this language in a state's statutes unnecessarily limit the acceptance of innovative licensure pathways in the future, adding multiple conditions in various states will create unnecessary confusion and complexity to practice mobility across the country. We believe only requiring passage of the CPA Exam is sufficient to ensure licensees are well qualified to practice in all states — three states today only require licensure in good standing from another state, and one state requires only licensure in good standing and passage of the CPA Exam. We believe this process has worked effectively in these states and would be a preferred process in all states, which is why Virginia also adopted the latter model effective July 1, 2025.

At a minimum, the language should be amended to include the addition of language permitting state boards to approve additional licensure pathways or remove the specific pathways altogether from the model language and instead offer them as optional language in the comments for states that choose to include that level of specificity.

Conclusion

We applaud the efforts of the Joint UAA Committee to address the comments and concerns raised in response to the previous ED. We firmly believe collaborative efforts within the CPA profession are essential to address the talent shortages in the CPA pipeline effectively. The adoption of widely accepted alternative pathways to licensure and an easy-to-administer, evergreen approach to practice mobility will significantly benefit the profession as a whole.

We appreciate the opportunity to comment and remain committed to working alongside AICPA, NASBA and other stakeholders in shaping the future of CPA licensure. Please feel free to contact me or VSCPA Vice President, Advocacy & Pipeline Emily Walker, CAE, at (804) 612-9428 or ewalker@vscpa.com if we can be of further assistance.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Stephanie R. Peters', is positioned above the typed name.

Stephanie R. Peters, CAE
President & CEO
Virginia Society of CPAs

Responses from boards of accountancy

Dawne Broadfield

Board of Accountancy

The Rhode Island Board of Accountancy (“Board”) supports the additional pathway [A baccalaureate degree with an accounting concentration, two years of experience, and the CPA Exam]. The Board would also like some more information about how the changes to the substantial equivalency will work.

Martin Pittioni

Board of Accountancy

April 30, 2025

To: Thomas Neill, CPA, Chair, AICPA UAA Committee

Dan Vuckovich, CPA, Chair, NASBA UAA Committee

RE: AICPA and NASBA Exposure Draft / Proposed UAA Change

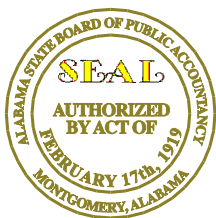
Dear Chairs Neill and Vuckovich:

On behalf of the State of Oregon Board of Accountancy (OBOA), thank you for your intensive work on the Uniform Accountancy Act (UAA) and the opportunity to provide comments on the American Institute of Certified Public Accountants’ (AICPA) and National Association of State Boards of Accountancy’s (NASBA) Exposure Draft on Proposed UAA Changes released on March 3, 2025 (Exposure Draft).

First and foremost, OBOA sincerely appreciates that the Exposure Draft clearly reflects a willingness to consider the input from AICPA and NASBA members. While OBOA has for decades embraced competency-based experience in our licensure model, and as such we supported raising that issue up nationally, OBOA has never taken that approach to a level where it would interfere with CBA mobility or substantial equivalency. As such, OBOA is grateful for the different approach taken in the Exposure Draft, as it recognizes that most jurisdictions are not ready for competency-based experience and need a workable approach that maintains CPA mobility while opening up a reasonable compromise on expanding CPA licensure pathways. Within that context, OBOA also applauds the approach in the Exposure Draft taken to create a more evergreen approach to some of the education requirements, including the removal of the specific number of units needed for a degree. This aligns neatly with OBOA’s proposal to update its licensure model and mobility provisions in Oregon’s SB 797-A, which is currently in the very final stages of legislative consideration.

On behalf of OBOA, thank you for the hard work of your UAA committee, and for your ongoing willingness to consider input from AICPA and NASBA members.

Sincerely,
Martin Pittioni
Executive Director
Oregon Board of Accountancy



D. Boyd Busby, CPA
Executive Director

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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April 23, 2025

NASBA Uniform Accountancy Act Committee
NASBA – UAA
150 4th Avenue North, Suite 700
Nashville, Tennessee 37219-2417

RE: March 4, 2025, Joint AICPA/NASBA UAA Committee Exposure Draft to the Uniform
Accountancy Act, Eighth Edition

Dear Committee Members:

The Alabama State Board of Public Accountancy ("Board") appreciates the opportunity to comment on the UAA Committee exposure draft. The Board thanks the UAA Committee for amending the draft based on the comments received from 194 stakeholders representing firms, societies, academia, and state boards.

1. SECTION 5 QUALIFICATIONS FOR A CERTIFICATE AS A CERTIFIED PUBLIC ACCOUNTANT

The Board, through its UAA Response Committee, discussed the exposure draft and is in favor of the three pathways as presented. This change does represent the comments received by stakeholders and the realities of what is happening in legislatures across the country.

2. SECTION 23 SUBSTANTIAL EQUIVALENCY & PRACTICE PRIVILEGE

The Board, through its UAA Response Committee, discussed the exposure draft and is in favor of the language as presented with one suggestion. In Section 23(a)(1) (A) mobility is predicated on passing the uniform CPA examination. Those persons granted a CPA license based on a Mutual Recognition Agreement (MRA) and through the International Qualification Exam (IQEX) process will need be included for mobility. Overall, this change represents the comments received by stakeholders and maintains safeguards going forward.

Again, the Board appreciates the opportunity to comment on the proposed changes to the UAA and looks forward to continued cooperation on these matters. Also, as the Board drafts legislation for the upcoming year, keep in mind that support for the exposure draft does not mean that either the Board or the Alabama legislature will adopt the proposed language without Alabama specific changes.

Sincerely,

Rita M. Prince, CPA
Board Chair



California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833

phone: (916) 263-3680 *fax:* (916) 263-3675 *web:* www.cba.ca.gov



April 1, 2025

Thomas Neill, CPA, Chair, AICPA UAA Committee
American Institute of CPAs
1345 6th Avenue 27th Floor
New York, NY 10105

Dan Vuckovich, CPA, Chair, NASBA UAA Committee
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

RE: AICPA and NASBA Exposure Draft on Proposed Uniform Accountancy Act Changes

Dear Chairs Neill and Vuckovich:

On behalf of the California Board of Accountancy (CBA), thank you for the opportunity to provide comments on the American Institute of Certified Public Accountants' (AICPA) and National Association of State Boards of Accountancy's (NASBA) Exposure Draft on Proposed Uniform Accountancy Act (UAA) Changes released March 3, 2025 (Exposure Draft).

The CBA appreciates that the AICPA and NASBA considered the comments received from stakeholders, including comments like the CBA's requesting that the topic of a licensure model that included competency-based experience be tabled for future consideration. Additionally, the CBA appreciates steps taken to create a more evergreen approach to some of the education requirements, including the removal of the specific number of units needed for a degree.

As you likely know, the CBA's proposal for enhancing the licensure model and modernizing mobility were recently introduced as Assembly Bill (AB) 1175. AB 1175 creates some of the same avenues for obtaining licensure as found in the Exposure Draft. As for mobility, AB 1175 moves to modernize mobility with a model that is "CPA equals CPA," as opposed to individual mobility as found in the Exposure Draft.

Chairs Neill and Vuckovich
April 1, 2025
Page 2

The CBA will continue to monitor the evolution of the mobility and licensure requirements included in the UAA and may provide comments on any future versions submitted for public comment.

Sincerely,

A handwritten signature in black ink, appearing to read 'Yen C. Tu', with a stylized, flowing script.

Yen C. Tu, President

c: Members, California Board of Accountancy
Dominic Franzella, Executive Officer



State of Idaho
Division of Occupational and Professional Licenses
Idaho State Board of Accountancy

BRAD LITTLE
Governor
RUSSELL BARRON
Administrator

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April 29, 2025

Dan Vuckovich, CPA
Chair, NASBA UAA Committee
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Thomas Neill, CPA
Chair, AICPA UAA Committee
220 Leigh Farm Road
Durham, NC 27707-8110

Dear Mr. Vuckovich and Mr. Neill,

On behalf of the Idaho State Board of Accountancy (ISBA), thank you for providing an opportunity to comment on the most recent UAA Pathway Exposure Draft, released March 3, 2025. The ISBA reviewed the exposure draft at its meeting on April 21, 2025.

As with the previous draft, the ISBA supports the addition of a new pathway to gain CPA licensure and appreciates the recent revisions in response to the comments provided by stakeholders. The Board has no concerns with the proposed language for this item.

The ISBA also has no concerns with the revisions to the substantial equivalency and practice privilege section and appreciates that state boards are provided with subject matter jurisdiction and discipline authority over those granted practice privileges without the requirement to obtain a license.

The Board appreciates the thoughtful and collaborative approach taken by the committees to preserve mobility as they tackle the challenges brought forward by change and modernization.

Sincerely,

Jason D Peery, CPA
Chair, Idaho Board of Accountancy



Illinois Board of Examiners

1120 E. DIEHL ROAD • SUITE 107 • NAPERVILLE, ILLINOIS 60563

May 2, 2025

UAA – 8th Edition, January 2018 SECTION 5 QUALIFICATIONS FOR A CERTIFICATE AS A CERTIFIED PUBLIC ACCOUNTANT

Illinois Board of Examiners Comments on 2025 Draft Exposure, we stand behind the two pathways to licensure as listed by our Illinois CPA Society:

1. New Pathways to Licensure Under the bill, beginning January 1, 2027, the Department will be able to license a person as a CPA who: 1) has a bachelor's degree (120 credit hours of qualifying education) with an emphasis in accounting, at least two years of experience, and passed the CPA exam; or,
2. 2) has a master's degree, a bachelor's degree with 30 hours of accounting, at least one year of experience, and passed the CPA exam.

The only concern that I have brought to the attention of my Board, IL CPA Society, and staff is the possibility of our 150-hour requirement needing amending in our administrative rules after these two pathways are passed in our Illinois Public Accounting Act.

ILBOE will keep abreast of any changes in the U.S. Department of Education; including 90-hour bachelor's degree programs that are in some states already formulated. These changes will be reviewed with our Board, IL CPA Society, and staff in the future as these 90-hour bachelor's degrees may redefine how we currently define bachelor's degrees in our administrative rules.

SECTION 23 SUBSTANTIAL EQUIVALENCY & PRACTICE PRIVILEGE

We, at the ILBOE, agree with HB 2459's establishment of mobility for those who are licensed in other states, but will practice in Illinois. We hold that if the out-of-state requirements of the licensed CPAs are equivalent to the Illinois existing and newly proposed licensure requirements, that non-Illinois CPA would not be required to obtain an Illinois license.

However, if the out-of-state licensed CPA's state requirements are not equivalent to Illinois' existing newly proposed licensure requirements, that out-of-state licensed CPA would need to petition unto the Illinois Public Accountant Registration and Licensure Committee 'for an equivalency determination in order to have Illinois accountancy privileges.' (HB2459 Manley).

Respectfully submitted,

Carla Ratchford
Executive Director
Illinois Board of Examiners

cratchford@ilboe.org

815-753-8909

Written 4/25/25

Submitted 5/2/25



State Board of Accountancy

312 Whittington Parkway, Suite 200

Louisville, KY 40222

Phone: (502) 595-3037

Fax: (502) 595-4500

cpa@ky.gov

April 17, 2025

NASBA UAA Committee
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

AICPA UAA Committee
American Institute of Certified Public Accountants
1345 6th Avenue, 27th Floor
New York, NY 10105

Re: March 4, 2025 Exposure Draft of Amendments to UAA Section 5 and UAA Section 23

Dear Committee Members:

The Kentucky State Board of Accountancy ("Kentucky Board") appreciates the opportunity to provide feedback on the March 4, 2025 Exposure Draft from the Joint AICPA/NASBA UAA Committee ("Committee") regarding proposed amendments to Sections 5 and 23 of the Uniform Accountancy Act (UAA). The Kentucky Board has authorized me to provide this response on its behalf.

We again want to express our appreciation to the Committee for their continued work in follow-up to the previous exposure drafts, and for heeding and addressing the concerns shared in the responses to the prior iterations. The Kentucky Board reviewed and discussed the most recent March 4 draft and fully supports its adoption. As mentioned previously, the Board welcomes the addition of a new licensing pathway to provide more flexibility to candidates, and address time and cost limitations felt by many under the existing licensing requirements. The members further support the amendments addressing CPA mobility and interstate practice privileges.

The Kentucky Board has begun the process of pursuing modifications to its existing statutes and administrative regulations to align its approach with that set forth in the Committee's March 4th release. We will continue to monitor the progress of the Committee's amendments and look forward to furthering our collaboration with the Committee and all stakeholders on this critically important matter.

April 17, 2025

Page 2

Please let me know if you have questions or need anything further.

Best regards,

A handwritten signature in black ink, appearing to read "Bill Jessee". The signature is fluid and cursive, with a horizontal line extending from the end of the name.

William J. Jessee, CPA

President, Kentucky State Board of Accountancy

May 2, 2025

Mr. Thomas Neill, CPA
Chair, AICPA UAA Committee

Mr. Dan Vuckovich, CPA
Chair, NASBA UAA Committee

**RE: Board Comments on Uniform Accountancy Act Eighth Edition Exposure Draft -
Issued May 4, 2025**

Dear Chairs Neill and Vuckovich,

The Maryland Board of Public Accountancy (Board) appreciates the opportunity to provide comments on the Joint AICPA/NASBA Uniform Accountancy Act (UAA) Committee Exposure Draft issued on March 4, 2025. The Board commends the committee on its quick response to the nearly 200 stakeholder submissions received during the 2024 comment period, and the significant changes included in this exposure draft.

The Board supports the committee's proposed changes in the UAA exposure draft to provide additional pathways for CPA licensure and mobility through individual state practice privilege. The exposure draft provides a more simplistic approach to licensure (than the competency-based experience pathway) with less administrative burden on state boards and the accounting profession. The Board believes the proposed changes will help to address key challenges, including the CPA pipeline shortage, barriers to entry, and diversity in the accounting profession.

The Board strongly supports the inclusion of a baccalaureate degree and two years of work experience in the exposure draft. Also, the Board supports treating the additional year of experience identically to the first year, while providing Boards discretion in what constitutes suitable experience. We recognize that individuals acquire knowledge differently, and both formal education and work experience play vital roles in shaping well-rounded professionals. Diverse learning pathways help to ensure CPA candidates develop the skills and expertise necessary for successful careers. Providing CPA candidates with autonomy to choose a pathway to licensure that best aligns with their strengths and circumstances is crucial to meeting the needs of future CPAs and creating an accessible profession.

May 3, 2025

Page 2

We believe the adoption of mobility through individual practice privilege and the safe harbor language for legacy licensees are important in modernizing the regulatory framework of the accounting profession. These updates are aligned with changes occurring in states where legislation has already passed to adopt alternative pathways to licensure. Based on the evolving nature of the accounting profession and the expansion of businesses across multiple states, it is crucial that CPAs can provide professional services across jurisdictions, without unnecessary regulatory barriers or burdens. This is especially important to CPAs who work remotely or in geographical areas, like Maryland, and could provide professional services in multiple states in one day. The proposed changes preserve mobility while allowing state boards flexibility in defining Board rules.

Again, we commend the Joint AICPA/NASBA UAA Committee on the major changes made in the proposed UAA Model based on previous comments and concerns expressed in the previous exposure draft. We believe these changes will help to strengthen the accounting pipeline and mitigate barriers of entry into the profession, while maintaining rigorous standards and public trust.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jan L. Williams', with a stylized flourish extending to the right.

Jan L. Williams, Ph.D., CPA

Chair, Maryland Board of Public Accountancy



Mike Kehoe
Governor
State of Missouri

Sheila Solon, Division Director
DIVISION OF PROFESSIONAL REGISTRATION

Missouri Department of
Commerce & Insurance
Angela L. Nelson, Director

STATE BOARD OF ACCOUNTANCY

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Patty Faenger
Executive Director
mosba@pr.mo.gov
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April 30, 2025

American Institute of Certified Public Accountants
1345 6th Avenue, 27th Floor
New York, NY 10105

National Association of State Boards of Accountancy
150 4th Avenue, North
Nashville, TN 37219

Subject: Response to Exposure Draft – Uniform Accountancy Act Eighth Edition – January 2018.

Dear Committee Members:

On behalf of Missouri State Board of Accountancy (Board), I am providing comments on the exposure draft issued March 4, 2025, regarding proposed alternative pathways for CPA licensure and proposed changes to the Uniform Accountancy Act.

The Board first wishes to express their appreciation for the continued efforts by AICPA and NASBA to make revisions that meet the moment while making efforts to address mobility concerns across all jurisdictions.

We recognize at the present time, many states/jurisdictions have submitted changes to their specific statutes and/or rules with a handful of those states now having those changes signed into law. With this, and the fact that more than half of our jurisdictions are still considering their next steps, Missouri would respond that the changes, as noted in this exposure draft, are generally acceptable to the Board. This Board has yet to submit proposed legislation but anticipates a submission to occur in the 2026 legislative season.

The finer details must be considered by the Board, in conjunction with other stakeholders, but generally, the Board agrees with:

1. The three pathways as proposed in the exposure draft.

This will require changes in current statute to remove the 150-semester hour requirement and specify the following:

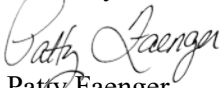
- Post baccalaureate degree with accounting concentration, one year of experience and the successful completion of the Uniform CPA Examination; or
- A baccalaureate degree, with an accounting concentration, an additional 30 semester hours as determined by the Board, one year of experience and successful completion of the Uniform CPA Examination; or
- A baccalaureate degree with accounting concentration, two years of experience and successful completion of the Uniform CPA Examination.

2. At the present, with the lack of substantial equivalency, the Board agrees individual-based mobility replaces state-based mobility. The Board, in conjunction with stakeholders, is prepared to consider and draft proposed legislative language regarding mobility to ensure the protection of Missouri citizens.

The Board believes we must move forward with beginning the legislative process to adopt alternative pathways but also believes it is important to monitor and respond accordingly to any changes made in other states/jurisdictions that may impact Missouri's universal licensing requirements.

Again, we appreciate the efforts made by AICPA and NASBA to address this complex issue and for the opportunity to respond to this exposure draft.

Sincerely,



Patty Faenger
Executive Director

Mississippi State Board of Public Accountancy

GARY L. WALKER, CPA - Clinton
Chair

WILLIE B. SIMS, JR., CPA - Hattiesburg
Vice-Chair

WILLIAM T. KELLY, CPA - Hattiesburg
Secretary



DAVID I. BRIDGERS, CPA - Vicksburg

RICHARD D. BULLOCK, CPA - Booneville

ANNETTE K. PRIDGEN, CPA - Pearl

CHARLIE R. PRINCE, CPA - Magee

April 16, 2025

Dan Vuckovich, CPA, Chair, NASBA UAA Committee
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Dear Mr. Vuckovich,

The Mississippi State Board of Public Accountancy ("Board") appreciates the opportunity to offer comments on the proposed changes to the Uniform Accountancy Act (UAA). The proposed change would enable a third path to CPA licensure and shift to an individual-based practice mobility. Our Board met recently, in regular session, to discuss these items and on behalf of the Board, I offer the following comments from our meeting.

We have concerns about the proposed changes to the UAA as it relates to the education requirement. We took note of the UAA losing the semester-hour definition of baccalaureate and post-baccalaureate degrees. We understand this was to make a more "evergreen" document after hearing of some instances of baccalaureate degrees being conferred with approximately 90 hours both domestically and from foreign countries. In the long-run however, this may cause additional problems for candidates sitting for the exam as they may not have obtained enough education to pass all four parts of this strenuous exam. The State of Mississippi, in Code Section §73-33-5(c), requires specifically 150 collegiate-level semester hours of education before the Board will accept an application for licensure. Any new pathway adopted by our Board from an option allowed in the UAA, would require legislative changes for our Board to implement.

As to the proposed changes addressing mobility and the practice privilege, we support the recognition of individual mobility as we have had this option in our statute §73-33-17 for many years. We have concerns however about the proposed changes to this section of the UAA in light of the above noted changes discussed related to the education requirement. We believe the concept of mobility and practice privileges paired with the new education requirements exposes our public to the likelihood of CPAs practicing in our state who were licensed at a different standard (some might say lesser standard) than our domestic licensees. Therefore, we can only support the concept of automatic mobility with guardrails in place such as meeting our state's licensing requirements (education and the passing of all four parts of the CPA exam). Additionally, our mobility and practice privilege statute referenced above has a requirement for any individual exercising the practice privilege in our state to have a firm permit issued by our Board if they perform audit work.

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S. SHAREE BREWER, CPA
EXECUTIVE DIRECTOR

This requirement too would require legislative changes for our Board to implement.

We know the task at hand has required many man-hours of work, and for that, we are appreciative of the investment in this attempt to keep all jurisdictions in unison. The Board appreciates the opportunity to offer our comments on the proposed changes to the UAA as well.

Sincerely,

A handwritten signature in blue ink that reads "Gary L. Walker". The signature is fluid and cursive, with the first name "Gary" being more prominent than the last name "Walker".

Gary L. Walker, CPA
Chair, Mississippi State Board of Public Accountancy

Cc: Thomas Neill, CPA, Chair, AICPA UAA Committee



North Carolina State Board of Certified Public Accountant Examiners

April 21, 2025

Dan Vuckovich, CPA, Chair, NASBA UAA Committee
Thomas Neill, CPA, Chair, AICPA UAA Committee
Joint AICPA/NASBA Uniform Accountancy Act Committee
150 4th Avenue North
Nashville, Tennessee 37219

Re: Comments on March 4, 2025, Exposure Draft – Proposed Amendments to the Uniform Accountancy Act

Dear Joint AICPA/NASBA UAA Committee Members:

The North Carolina State Board of CPA Examiners (the Board) has reviewed the Exposure Draft issued on March 4, 2025. This draft proposes amendments to the Uniform Accountancy Act (UAA) recommended by the Joint AICPA/NASBA UAA Committee. These proposed changes affect Section 5, *Qualifications for a Certificate as a Certified Public Accountant*, which concerns education requirements for CPA Exam eligibility and licensure, and Section 23, *Substantial Equivalency*, which concerns practice privileges and individual mobility.

The Board supports the proposed revisions to Section 5 regarding educational qualifications. The updated provisions preserve the current standards while introducing an additional pathway to licensure, allowing candidates to become licensed upon obtaining a baccalaureate degree with an accounting concentration, passing the CPA Exam, and completing two years of qualifying experience. This proposal aligns with emerging legislative trends nationwide and expands access to the CPA profession for candidates facing challenges in meeting the traditional 150-hour education requirement. We especially appreciate the emphasis on the Board of Accountancy's discretion and the requirement that education includes an accounting concentration.

We also note and support the clarification that candidates enrolled in integrated bachelor's/master's programs are eligible to sit for the CPA Exam upon completing the requirements of the bachelor's degree. This reflects current trends in academic programming and addresses questions our Board has received from candidates and educational institutions.

Regarding Section 23, the Board supports the proposed modifications, including retitling the section to explicitly reference "Practice Privilege," shifting to evaluating mobility based on individual licensure criteria, and including language that accounts for the new licensure pathway in Section 5. The inclusion of the CPA Exam passage as a baseline requirement for mobility is a

sensible first guardrail, and the safe harbor provision for individuals licensed under existing pathways is a welcome addition.

The Board commends the Joint UAA Committee for its responsiveness to stakeholders and commitment to preserving the UAA as a relevant and uniform model act. We appreciate the opportunity to comment on the Exposure Draft and thank the Committee for its ongoing work to advance the profession.

Sincerely,

A handwritten signature in black ink that reads "Bernita W. Demery". The signature is fluid and cursive, with the first name being the most prominent.

Bernita W. Demery, CPA, MBA
President



Board of Accountancy

April 23, 2025

To Whom It May Concern,

At our April 22, 2025 Board meeting we discussed the exposure draft *Joint AICPA/NASBA UAA Committee Exposure*. We feel at this time North Dakota has no issues, questions or comments with the draft as written. Thank you for the opportunity to make comments.

Respectfully,

Mandy Harlow-Executive Director
North Dakota Board of Accountancy



Jim Pillen
Governor

STATE OF NEBRASKA

BOARD OF PUBLIC ACCOUNTANCY

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April 28, 2025

Mr. Dan Vuckovich, CPA-NASBA UAA Committee
NASBA
150 Fourth Ave, North Suite 700
Nashville, TN 37219

Mr. Thomas Neil, CPA- AICPA UAA Committee
AICPA
1345 6th Ave., 27th Floor
New York, NY 10105

Chairs of UAA Committee:

The Nebraska State Board of Public Accountancy (Board) is pleased with the response made by the Uniform Accountancy Act (UAA) Committee to comment on the previous UAA exposure draft and provides the following comments on the March 4, 2025 UAA Exposure Draft:

Section 23.2 Revision Concern:

The proposed inclusion of the term "Active" within Section 23.2 warrants further consideration. Many Boards use the term "Active" to specifically designate a currently practicing CPA, but other designations, such as inactive, inactive retired, lapsed, and others, are also commonly employed by State Boards and included in the Accountancy License Database (ALD). If the intent of the UAA Committee is to exclude these thousands of former active CPAs, this decision may need to be revisited. A key concern is the potential for confusion and an unintentional barrier when an inactive CPA seeks to reinstate their status as active. For example, in Nebraska, reactivation requires the completion of 120 hours of CPE within the last three years. Under the current proposal, it appears that such a CPA, having been inactive as of December 31, 2024, may not be eligible, despite having entered the profession through other established pathways. A possible revision to clarify this would be: *"...An individual, whose principal place of business is not in this state, and who holds or has held a valid active license as a Certified Public Accountant..."*

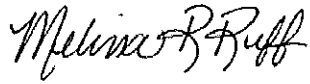
Experience Requirement Concern:

The Board continues to believe that further distinction should be made between public and private sector experience. The UAA Committee should revisit this matter and consider requiring an additional year of experience for private sector experience. As indicated in the

initial response to the UAA proposal, “...Due to the distinct nature of public versus private accounting work, an additional year of experience for those with a background outside public accounting is recommended to ensure they meet the same standards.”

Thank you for your consideration regarding these comments.

Sincerely,

A handwritten signature in black ink, reading "Melissa Ruff". The signature is written in a cursive, flowing style.

Melissa Ruff, CPA
Chair of the Board



NEVADA STATE BOARD OF ACCOUNTANCY

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April 28, 2025

Dan Vuckovich, CPA, Chair NASBA UAA Committee
National Association of State Boards of Accountancy
150 Fourth Avenue, North, Suite 700
Nashville, TN 37219

Thomas Neill, CPA Chair, AICPA UAA Committee
American Institute of Certified Public Accountants
1345 6th Avenue, 27th Floor
New York, NY 10105

Dear Chairs Vuckovich and Neill:

The Nevada State Board of Accountancy (Board) appreciates the opportunity to comment on the amended Uniform Accountancy Act (UAA) exposure draft. The Board acknowledges the UAA Committee's work and the amendments provided in the March 4, 2025 exposure draft based on the comments and concerns received from its stakeholders.

The Board supports the language outlined in the exposure draft within section 5 which provides for additional pathways to CPA licensure. The additional pathways combine education and experience to support a variety of methods to gain licensure.

The Board believes the language within section 23.2 requires modification. The draft language states that an individual with an "Active" status license in effect 12/31/2024 is eligible for mobility. The Board has concerns by limiting individuals with the "Active" status, could cause issues for individuals that have obtained other status types such as Inactive, Retired, Voluntary Surrender etc. These individuals can return their license to active status at any time and should be allowed the same mobility privileges they had at the time their status was changed.

A possible revision to clarify this would be "An individual, whose principal place of business is not in this state, who holds or has held a valid license as a Certified Public Accountant prior to 12/31/2024."

Thank you for your consideration of the Boards comments. If further clarification is needed, please do not hesitate to contact me at (775) 786-0231 or wiki@nvaccountancy.com

Sincerely,

A handwritten signature in blue ink, appearing to read "Viki A. Windfeldt".

Viki A. Windfeldt
Executive Director



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

STATE BOARD FOR PUBLIC ACCOUNTANCY and
PEER REVIEW OVERSIGHT COMMITTEE
89 WASHINGTON AVENUE
ALBANY, NY 12234
Tel. (518) 474-3817, EXT. 160
Fax (518) 474-6375
E-mail: cpabd@mysed.gov

May 1, 2025

National Association State Boards of Accountancy
Uniform Accountancy Act Committee
150 Fourth Avenue North
Suite 700
Nashville, TN 37219

American Institute of Certified Public Accountants
Uniform Accountancy Act Committee
1345 6th Avenue 27th Floor,
New York, NY 10105

Attn: Joint AICPA/NASBA UAA Committee Chairs,
Dan Vuckovich, CPA, Chair, NASBA UAA Committee Chair
Thomas Neill, CPA, Chair, AICPA UAA Committee Chair

Submitted via survey links

Re: Uniform Accountancy Act – Amendments to UAA Sections 5 and 23

Dear Mr. Vuckovich and Mr. Neill:

The New York State Board for Public Accountancy (Board) appreciates the opportunity to offer comment to the proposed amendments to the Uniform Accountancy Act (UAA) Model Act and Rules: Education requirements to sit for the CPA Exam and education requirements for a certificate; UAA Section 23: Practice privileges for individual mobility. The Board advises the New York State Board of Regents (Regents) on regulatory, licensing, and disciplinary matters related to the practice of the profession of public accountancy in New York State.

OVERVIEW

The Board has had the opportunity to review the proposed UAA amendments. In response, we continue to stress the importance of uniformity. We believe it is in the best interest of the profession, exam candidates, and future licensure applicants to maintain uniformity amongst the State Boards on the education rules. In addition, it is in the best interest of protecting the public to have clarity and uniformity on licensure requirements for Certified Public Accountants. Our response is also mindful that in our state and many other states there is already legislation related to these amendments.

We offer the following specific comments:

SPECIFIC COMMENTS

Oversight Concerns

The New York Board is under the auspices of the New York State Education Department (SED) whereby all professional education programs that lead to licensure are registered through the SED. Any changes to the education requirements for licensure must be approved by the governing Board of Regents through the regulatory process. The proposed legislation in New York State appropriately contains the specific 120 and 150 semester hours as pathways toward licensure. Currently, the regulation for any bachelor's degree offered by a New York higher education

institution requires 120-semester hours. Therefore, we are unable to support the concept of an undefined “bachelor’s degree” without a specific quantitative number of 120-semester hours. Further, a 120- semester hour bachelor’s degree is a widely known standard for the nearly four thousand institutions of higher education in the United States. We also encourage the retention of the specific 150-semester hour standard for the privilege of the one-year experience requirement.

While there may be a small handful of schools that are exploring awarding bachelor’s degrees with 90 semester hours, it is not the norm. This learned profession should not support further eroding its education. The approvals of these few programs by the accreditation bodies notes that these programs are geared toward high demand technical career fields.

Further, if other states adopt this undefined “bachelor’s degree” pathway without a specific quantitative number of 120-semester hours, it would likely not be considered substantially equivalent to New York’s standards for initial licensure, endorsement, or mobility.

Regulatory Concerns

The New York Board regulation for professional education was modified in 2022 to incorporate the more robust 150-semester hour changes that were adopted by the UAA in late 2020. This correlated to the CPA Evolution Exam changes that reflected increased need for technology skills, higher level critical thinking, and analysis skillsets. The implementation date for those changes is 2027, five years from the adoption of our regulations, allowing schools and universities ample time to modify their educational programs – incorporating the updates needed which are reflective of the AICPA Exam Blueprints and Model Curriculum. Likewise, we hope that NASBA considers the same type of exposure for modifying the UAA rules to address this revised model and related curriculum for this latest pathway.

Education Correlation to Examination

We continue to be concerned with the dichotomy between the current very low passing rates on the Financial Accounting and Reporting, Auditing and Attestation, and Business Analysis and Reporting sections of the CPA examination and the proposed reduction of the required education requirements for licensure. We question if reducing the education requirements will further contribute to a decline in the already low pass rates on these sections. We are also concerned that the reduced education will result in a substantial decline in more advanced accounting coursework, causing additional difficulty in passing the discipline sections. With reduction of education requirements to 120-semester hours bachelor’s degree, there is simply not sufficient room in most curriculums to include the advanced accounting coursework suggested in the AICPA model curriculum for the discipline exams. Decreased pass rates is a grave concern for the future of the profession and is in direct opposition to the objective of increasing the pipeline. We express concern that this discordant expected consequence will harm the profession and the public. There should be additional analysis performed to address the disconnect between the suggested model curriculum and the content that is tested on the exam, with the proposal to decrease education requirements in such a way that would made the model curriculum unattainable. Together with, and at the same time as this additional analysis, we encourage the continuation of robust education requirements for this learned profession.

Mobility and Substantial Equivalency

The disruption to mobility and substantial equivalency that this proposal will cause cannot be stressed enough. As New York is one of the states with the most licensed Certified Public Accountants in the country, we are very concerned with an initiative that cannot be accepted for mobility and substantial equivalency due to the undefined bachelor’s degree. Organizations in New York State employ a significant number of Certified Public Accountants, and there are also licensees being continuously transferred from other states to work in New York by their employers. The Board is extremely concerned with this initiative’s resulting disruption to mobility and substantial equivalency, its impact on individual CPAs who wish to practice in New York, employers seeking qualified candidates, and the public in need of public accounting services.

We do agree with the provisions for allowing those who are licensed prior to any changes to continue to be afforded the opportunity to practice through mobility and practice privilege.

We are concerned that the comment in Section 23(a)(4) of the current UAA was not modified as part of this exposure draft. Was that comment intended to be deleted? If so, why was it not included as such in the exposure? If the intent is for it to remain in the UAA, why were the necessary revisions not part of the exposure draft?

Future Initiatives

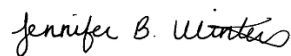
The Board cannot stress uniformity enough and we feel that this initiative should be further refined to include definitive education requirements for the new pathway. It seems clear that there is a groundswell of divergent movement now in State Boards and legislatures to modify the education and experience requirements. It would seem to be in everyone's best interest that NASBA and the AICPA explicitly state that this is a 120-semester hour bachelor's degree with two-years' experience pathway and codify it as just that. The specific education criteria should be left to the State Boards; however, the overall need for a defined 120 semester hour bachelor's degree would allow for more uniformity between states and minimize mobility issues.

As stated in our previous letter, the Education Committee of the Board wants to encourage potential initiatives that are defensible in demonstrating upholding public trust; able to be defined in a regulatory manner to ensure uniformity; and that contain valid professional education that is within the current accreditation body model.

Proposed changes and corresponding feedback provide an opportunity for valuable dialogue among all stakeholders. We respectfully request that all responses to proposed changes in the exposure drafts, be it in the form of a survey or a comment letter, be conspicuously posted on the NASBA website.

We thank NASBA for providing us the opportunity to review and comment on the proposed amendments to the UAA Model Act. In closing, we are unable to fully support the UAA changes.

Sincerely,



Jennifer Winters, CPA
Executive Secretary
NY State Board for Public Accountancy



April 30, 2025

Uniform Accountancy Act Committee
National Association of State Boards of Accountancy (NASBA)
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Subject: Response to 2025 UAA Exposure Draft

Dear Members of the UAA Committee,

The Accountancy Board of Ohio appreciates the opportunity to submit this letter in support of the proposed changes presented in the 2025 Uniform Accountancy Act (UAA) Exposure Draft.

After review and consideration, the Board affirms the proposed amendments. We commend the UAA Committee and NASBA for their leadership in addressing the structural challenges affecting the CPA pipeline. The proposed amendments:

- Clarify and streamline educational and experience requirements, improving accessibility and transparency for CPA candidates,
- Maintain consistency across jurisdictions while allowing the flexibility needed to meet jurisdictional workforce needs, and
- Create another pathway to licensure that supports a broader, more diverse group of aspiring CPAs while maintaining a strong focus on public protection.

We are confident that these changes will contribute to strengthening the profession, expanding access, and ensuring the CPA credential remains both accessible and rigorous.

Thank you for the opportunity to provide feedback and for NASBA's commitment to advancing the accounting profession.



Respectfully submitted,

A handwritten signature in blue ink that reads "Donna M. Oklok".

Donna M. Oklok, MPA
Executive Director
Accountancy Board of Ohio
77 S. High Street, 18th Floor
Columbus, OH 43215
Phone: (614) 466-4135
Email: donna.oklok@acc.ohio.gov



SOUTH DAKOTA BOARD OF ACCOUNTANCY

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April 23, 2025

Dan Vuckovich, CPA, Chair, NASBA UAA Committee
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Thomas Neill, CPA Chair, AICPA UAA Committee
American Institute of CPAs
1345 6th Avenue 27th Floor
New York, NY 10105

Dear Chairs Vuckovich and Neill:

On behalf of the South Dakota Board of Accountancy, I am providing comments on the Uniform Accountancy Act (UAA) Amendments to Section 5 and Section 23 exposure draft.

The South Dakota Board agrees that uniformity among states and a common set of guidelines is important for licensees. We applaud the work of the committee on drafting language for section 5 that seems to meet the needs of all board as varying law and rule changes are being implemented to address change to education requirements for CPA candidates.

The South Dakota Board also commends the committee for their work at establishing language regarding substantial equivalency and practice privilege, as that is important to reduce barriers for the practice of accounting. However, section 23(a)(2) includes the terminology "valid active license" which is problematic in several ways. In South Dakota we have several categories of licensees including: active, inactive, and retired. Any certificate holder in any of these categories is able to transfer between categories, provided that the board rules for continuing education are met. This ability to easily change status does not allow for an easy definition of "valid active license". We suggest that alternative language for this area be considered such as a certificate in good standing.

While the South Dakota Board supports the proposed changes, we suggest the committee further consider the terminology used in the UAA so each jurisdiction can reasonably adopt and implement the suggested language without creating an administrative burden.

Respectfully,

A handwritten signature in blue ink that reads 'Deidre Budahl'.

Deidre Budahl, CPA
Chair, SD Board of Accountancy



**TEXAS STATE BOARD
of PUBLIC ACCOUNTANCY**

William Treacy, Executive Director

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March 20, 2025

Dan Dustin, CPA, President & CEO
NASBA
150 Fourth Ave, North, Suite 700
Nashville, TN 37219

Susan S. Coffey, CPA, CGMA
CEO – Public Accounting
AICPA
1345 6th Avenue, 27th Floor
New York, New York 10105

Dear Mr. Dustin and Ms. Coffey,

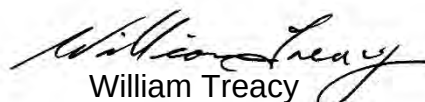
The Texas State Board of Public Accountancy has reviewed the AICPA and NASBA Exposure Draft on the Amendments to UAA Section 5, issued on March 4, 2025.

We are pleased to announce that the Board has approved the Exposure Draft as presented, supporting practice privileges that enhance individual mobility.

Additionally, we would like to mention that the legislation currently in progress in our state aligns closely with the principles outlined in the Exposure Draft.

Best regards,
Texas State Board of Public Accountancy


Jeannette P. Smith, CPA
Presiding Officer


William Treacy
Executive Director

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COMMONWEALTH OF VIRGINIA BOARD OF ACCOUNTANCY

Nancy Glynn, CPA
Executive Director

April 23, 2025

Wendy Pace Lewis, CPA
Chair

Thomas Neill, CPA, Chair, AICPA UAA Committee
American Institute of Certified Public Accountants
1345 6th Avenue, 27th floor
New York, NY 10105

Nadia A. Rogers, CPA
Vice Chair, Educator

Dan Vuckovich, CPA, Chair, NASBA UAA Committee
National Association of State Boards of Accountancy
150 4th Avenue N, Suite 700
Nashville, TN 37219

David Cotton, CPA, CFE
Board Member

Guy Davis, CPA
Board Member

Dear Chairs Neill and Vuckovich:

Anne B. Hagen, CPA, MBA
Board Member

Dale G. Mullen
Public Member

Angela Rudolph-Wiseman, CPA
Board Member

The Virginia Board of Accountancy (VBOA) would like to thank AICPA, NASBA and the Joint UAA Committee for the opportunity to provide comments on the 2025 Uniform Accountancy Act (UAA) exposure draft. We appreciate that the concerns raised during the 2024 comment period have been taken into consideration and resulted in a revised UAA draft to better accommodate the needs of all stakeholders. Outlined below are the VBOA's comments regarding the revisions:

Section 5: Qualifications for a Certificate as a CPA

The Virginia governor recently approved legislation to include an additional CPA licensure pathway of a bachelor's degree and two years of qualifying experience, as determined by board rule. This corresponds with the UAA revisions of Section 5 as the VBOA intends to retain the two existing pathways as well: post-bachelor's degree with one year of experience, and bachelor's degree plus 30 semester hours with one year of experience. As such, the VBOA is in agreement with the revisions to Section 5 of the UAA.

Section 23: Substantial Equivalency & Practice Privilege

Under the same Virginia legislation, practice privileges are granted to CPAs licensed in another state, provided they have passed the CPA examination and hold a license in good standing, which is similar to the revised language in

Section 23 of the UAA. However, Virginia's statute does not separate the granting of practice privileges to those licensed before and after December 31, 2024. Instead, the VBOA grants such privileges to all who satisfy the guardrail requirements, but it also has the authority to revoke practice privileges for CPAs licensed in a state whose licensing requirements do not meet the minimum qualifications acceptable to the board. In this way, both mobility and state authority are maintained by the granting of practice privileges to CPAs of varying licensure pathways, as long as they satisfy Virginia's requirements deemed necessary for public protection.

We understand that not all jurisdictions have automatic mobility and therefore need additional guidance through the UAA. Although there is some agreement between Virginia legislation and the UAA exposure draft, we wish to highlight areas of the draft that have prompted some concerns.

1. Section 23(a)(1): VBOA recommends that the language starting with "provided that at the time of initial licensure..." and (A), (B), (C), and (D) under this language be removed, as it is already included in Section 5. For easier understanding and consistency, we suggest removing the licensure pathways outlined in Section 23 (a)(1) (B – D) and instead include a citation that refers back to Section 5(c)(2). This allows the pathways to be maintained in one section only and prevents redundancy or confusion.
2. Section 23(a)(2): VBOA recommends revising and simplifying this language. Since almost all legislation that has passed with alternative pathways for licensing are not effective until January 1, 2026, the December 31, 2024 date may disenfranchise CPAs who earned their license between January 1, 2025 through December 31, 2025.
3. Section 23(a)(3): The rationale for referencing (a)(1) and (a)(2) is unclear and would benefit from further clarification as it seems this section should be referencing (a)(4) instead. It may also be helpful to refine the language in Section (a)(4), as the wording suggests that the only individuals subject to the conditions outlined in (4) (A – D) are those practicing under a firm.
4. Section 23: It is unclear whether the comment sections in the current UAA language will be included in the revised UAA. Some of the current comments that provide clarification to the language in Section 23 should be included. VBOA recommends the comments be reviewed and addressed, as they are not included in this draft and revisions to those comments would be necessary.

VBOA once again thanks AICPA, NASBA and the Joint UAA Committee for providing the opportunity for comment. We hope our feedback contributes to the successful development of the UAA that will benefit all parties involved.

Sincerely,



Wendy Lewis, CPA
Chair

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May 2, 2025

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Thomas Neill, CPA
Chair, AICPA UAA Committee
American Institute of Certified Public Accountants
1345 6th Avenue, 27th Floor
New York, NY 10105

Dan Vuckovich, CPA
Chair, NASBA UAA Committee
National Association of State Boards of Accountancy
150 4th Avenue, North
Nashville, TN 37219

Via The Joint AICPA / NASBA Portal: [2025 Comment Form: Proposed UAA Changes](#)

Re: Joint AICPA / NASBA UAA Committee Exposure Draft, *Amendments to UAA Sections 5: Education Requirements and 23: Practice Privileges*

Dear Mr. Neill and Mr. Vuckovich:

We appreciate the opportunity to comment on the proposed amendments to Sections 5 and 23 of the Uniform Accountancy Act (UAA) as included in the exposure draft referenced above.

The proposed amendments are both timely and responsive to important issues currently facing the profession. We believe that allowing individuals with: 1) a bachelor's degree with an accounting concentration (or equivalent) and 2) not less than two years of work experience (both as defined by the applicable licensing Board) a pathway to licensure would provide both necessary and appropriate increased flexibility to qualified CPA candidates while continuing to safeguard the public interest. Furthermore, we believe that transitioning from a mobility model predicated on jurisdictional-based substantial equivalency to one predicated on individual-based practice privileges would not only simplify the mobility process, but would also protect current and future CPAs from potential future state-specific licensure changes which, absent the proposed amendments to Section 23, could jeopardize their cross-jurisdictional practice privileges.

We appreciate the opportunity to provide the above comments and are available for further discussion with the Committee if that would prove useful to the process. Should you wish to discuss any of these comments, please contact David Johnson, Professional Practice Principal, at david.johnson@bakertilly.com or 608.240.2422.

Sincerely,



BAKER TILLY US, LLP
David Johnson, Professional Practice Principal



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April 25, 2025

Joint AICPA/NASBA UAA Committee

American Institute of Certified Public Accountants
1345 6th Avenue 27th Floor
New York, NY 10105

National Association of State Boards of Accountancy
150 4th Avenue, North
Nashville, TN 37219

Dear Committees:

CliftonLarsonAllen LLP (CLA) thanks the joint AICPA/NASBA committee for the opportunity to comment on the current Uniform Accountancy Act (UAA) exposure draft. As an employer of over 3,000 CPAs working across various states and industries, as well as over 3,000 associates and seniors pursuing their CPA license, CLA is committed to providing impeccable quality service to our clients, many of whom rely on our assurance work for their sustainability.

We are extremely pleased with the Committees' approach to Section 5, which allows a bachelor's degree plus two years of experience or a post-baccalaureate degree plus one year of experience in addition to the current 150-hour pathway. This aligns with the legislation being proposed and passed in multiple states across the US. The proposed UAA changes will substantially decrease the time and effort required to move all state boards in this direction.

We also support the changes as proposed to Section 23 regarding practice privilege, as they allow interstate commerce to continue without barriers. Additionally, we endorse the safe harbor provision provided in Section 23 paragraph 2, which ensures that CPAs licensed through December 31, 2024, retain the practice mobility they currently have.

We anticipate that changes to the UAA will also be followed with updates to the Model Rules for boards of accountancy. We encourage the committee to continue with its forward-looking approach, creating rules that provide flexibility, mobility, and relevance in light of evolving business models and technology.

Thank you for listening to the stakeholders in the profession and proposing practical solutions to broaden licensure pathways and maintain practice mobility while protecting the public.

Sincerely,

CliftonLarsonAllen LLP

A handwritten signature in black ink, appearing to read "Cathy Clarke", written in a cursive style.

Cathy Clarke, CPA
Chief Culture Officer
612-376-4535
Cathy.clarke@claconnect.com



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April 28, 2025

National Association of State Boards of Accountancy
150 Fourth Ave. North
Suite 700
Nashville, TN 37219-2417

and

American Institute of Certified Public Accountants
1345 6th Avenue
27th Floor
New York, NY 10105

RE: AICPA, NASBA, and the Joint UAA Committee, *UAA Exposure Draft of Changes*

Dear AICPA, NASBA and members of the Joint UAA Committee:

Deloitte LLP (“Deloitte”, “our”, “we”) appreciates the opportunity to respond to the March 4, 2025 request for public comment by the Joint UAA Committee of the AICPA and NASBA on its Exposure Draft, *Amendments to UAA Section 5: Education requirements to sit for the CPA Exam and education requirements for a certificate; UAA Section 23: Practice privileges for individual mobility*.

We are very appreciative of the continued efforts to broaden access to licensure and in developing a thoughtful set of changes to the UAA that incorporates feedback provided to the September 2024 exposure draft. As noted in the exposure draft cover letter from the NASBA and AICPA UAA Committee chairs, we agree that these revisions “will strengthen the profession by maintaining a strong pipeline of accounting talent while maintaining the system of cross-border practice currently enjoyed by CPAs.”

In response to the March 4th *UAA Exposure Draft of Changes*, we offer the following comments and support on the proposed revisions to the *Uniform Accountancy Act (UAA) Sections 5 and 23*:

- We support the pathways as drafted in *UAA Section 5(c)(2)*. We believe the newly added pathway addresses the many challenges and barriers CPA candidates experience with the current pathway. We also remain supportive of the existing pathway to CPA licensure, 150 hours of education with one year of relevant experience.
- As it relates to the experience requirement and how it is defined in *UAA Section 5(f)*, we recognize that experience may be further defined by board rule. It is our view that states should adopt the same, if not similar requirements for experience, in

order to not add unnecessary complexity to the licensure pathways. We welcome the opportunity to review any changes to the *UAA Model Rules Articles 3 and 6* that may be proposed.

- We support the transition from a model where mobility is based on state substantial equivalency to a model focused on the individual. As previously mentioned in our December 2024 comment letter, as a national firm that needs our professionals to freely travel across state lines serving clients, automatic mobility with the guardrail requirements of the CPA exam, education, and experience ensures that all current and future CPAs can practice across all US jurisdictions regardless of pathway to licensure.
- Last, we also support the safe harbor language in *UAA Section 23(a)(2)* to protect current CPAs licensed under previously approved pathways.

* * * * *

In closing, Deloitte is committed to the vital role that we play in strengthening confidence in capital markets. We appreciate the opportunity to provide our perspective on the proposed *UAA Exposure Draft of Changes*. We welcome the opportunity to engage in constructive discussions with the AICPA and NASBA on this important matter. If you have any further questions, please contact Nancy Juron at njuron@deloitte.com or Dipti Gulati at dgulati@deloitte.com.

Sincerely,

A handwritten signature in cursive script that reads "Deloitte LLP".

Deloitte LLP



National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

3 May 2025

American Institute of CPAs
1345 6th Avenue 27th Floor
New York, NY 10105

RE: Proposed Revisions to the Uniform Accountancy Act

Dear AICPA, NASBA and members of the Joint UAA Committee,

Ernst & Young LLP (EY US) appreciates the opportunity to comment on the reissued UAA Exposure Draft Changes issued 4 March 2025, jointly developed by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA).

We appreciate the changes that the AICPA and NASBA incorporated into the proposed revisions in response to input from commenters during the preceding comment period, including from your members and other stakeholders, and navigating legislative proposals that several states are enacting across the country. The current draft retains the high standards required of initial licensure while adapting to a changing business climate and workforce pressures.

In response to the reissued UAA Exposure Draft Changes, we offer the following comments and observations:

Mobility

We view mobility as crucial to enabling the profession to attract talent and serve clients. In our comments submitted 17 December 2024, we urged the committee to consider automatic mobility so that our profession can provide services in the market without unnecessary disruption.

We applaud the AICPA and NASBA for incorporating a model of substantial equivalency and practice privilege in the reissued UAA draft that will continue the current practice privileges enjoyed by Certified Public Accountants (CPAs). We believe this new language is a significant improvement that will benefit the profession and the capital markets.

While states have issued slightly different models, many have coalesced around an automatic mobility system, whereby a CPA from one state is recognized by other states across the country without comparing legacy education requirements. We would strongly encourage future efforts in the UAA that would continue to align its mobility provisions with those.

Addition of a third educational pathway to CPA

We applaud the AICPA and NASBA for incorporating an additional pathway to a CPA. We are encouraged that various states have created an additional pathway to a CPA of a bachelor's degree with a concentration in accounting and two years of experience. The goal of an additional pathway to earning a CPA license is to increase the number of candidates entering the profession, making the requirements less confusing and more consistent in states, while upholding professional standards. Aligning the UAA to allow for this additional pathway will accomplish that goal.

By providing three pathways to CPA licensure, the AICPA and NASBA have provided much-needed flexibility and aligned more closely with the legislation that states have passed. The proposed inclusion of a third pathway to licensure that requires a bachelor's degree with an accounting concentration and two years of experience and the CPA exam is consistent with trends in several states. The evolution of the Uniform CPA Exam coupled with the additional year of experience working in the profession will give CPA candidates the foundation needed to succeed.

For EY US, the additional year of experience, to be gained under the support and tutelage of our professional staff, is a responsibility that we would take seriously and would undertake in a way that continues to support and grow the professional experience and expertise of our CPA candidates, building on our current efforts.

At EY US, under an experience we call EY 360 Careers, our early career professionals who join us in audit, other assurance practices or tax have more opportunities to work in other CPA-track roles and have designated support to help them navigate through their experiences and prepare for the CPA exam. The experience is augmented with cutting-edge technology, including tools that are powered by AI, and exposure to a broader network. With dedicated CPA exam support, we expect to see an increase in licensees earlier on in their career. This new pathway will allow us to expand upon our successes in EY 360 careers to continue to provide the highest level of early career experience for our CPA pipeline.

We appreciate the opportunity to comment on these new proposed changes to the UAA. We will continue to engage with the joint UAA Committee as it undertakes this process. If you have any further questions, please contact Tammy Velasquez at tammy.velasquez@ey.com.

Sincerely,

Ernst + Young LLP



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April 11, 2025

Dan Vuckovich, CPA, Chair, NASBA UAA Committee
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Thomas Neill, CPA, Chair, AICPA UAA Committee
American Institute of CPAs
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New York, NY 10105

RE: Joint AICPA/NASBA UAA Committee Exposure – Amendments to UAA Sections 5 and 23

To whom it may concern:

We appreciate the opportunity to comment on the Joint AICPA/NASBA UAA Committee Exposure – Amendments to UAA Section 5: Education requirements to sit for the CPA Exam and education requirements for a certificate; UAA Section 23: Practice privileges for individual mobility.

As we articulated in our recent [Audit Quality Report](#), creating an alternate path to CPA licensure that emphasizes experience will attract more people to the profession and enhance the quality of the next generation of CPAs to better service the public and protect the capital markets. We would like to thank both the AICPA and NASBA for their efforts in exploring changes to the profession's model law that would provide additional pathways to CPA licensure.

We support the updated proposal, which aligns with the principles we outlined in our previous [comment letter submission](#). In particular, by supporting a pathway that emphasizes experience after one earns a bachelor's degree, this proposal creates a simpler path the CPA licensure that will also uphold quality in the profession.

We commend both organizations for their proactive and thoughtful approach to this important issue. By inviting stakeholder input, we believe the development of new pathways can be well-informed, collaborative, and reflective of the dynamic environment in which the profession operates.

KPMG will continue to advocate for these reforms in states across the country. We also want to underscore the importance of automobility provisions so that a CPA in one state can also practice another.

We remain committed to contributing to this important discussion, and we encourage the continued engagement of all stakeholders as these initiatives progress.

Sincerely,

KPMG LLP



May 2, 2025

American Institute of Certified Public Accountants
1345 6th Avenue 27th Floor
New York, NY 10015

National Association of State Boards of Accountancy
150 4th Avenue, North
Nashville, TN 37219

RE: March 2025 Amendments to the Uniform Accountancy Act

To whom it may concern:

We appreciate the opportunity to comment on the revised changes to Sections 5 and 23 of the Uniform Accountancy Act (UAA) proposed by the AICPA and NASBA (the “Second Exposure Draft”).

Overview

The Second Exposure Draft is responsive to feedback received from stakeholders, including our firm,¹ and appropriately considers developments at the state level. We support revisions that: (1) allow a bachelor’s degree with an accounting concentration and two years of work experience as valid for CPA licensure; and (2) promote mobility through individual practice privileges, aligning with state initiatives for automatic mobility.

Maintaining a quality and mobile workforce to support audit and attest services should be a key element of any changes to licensure requirements at the national and state levels. We commend the AICPA and NASBA for the proposed changes to Section 23, which move away from the concepts of “substantial equivalency”

¹ See PwC’s December 2024 comment letter on the September 2024 Exposure Draft [here](#).

*PricewaterhouseCoopers LLP, 300 Madison Ave, New York,
NY 10017
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and reciprocal licenses and simplify the concept of mobility for individuals with an active license in any state who are in good standing. The conditions of the grant of this privilege outlined in paragraph (a)(4) of Section 23 establish appropriate safeguards for the state boards to address any concerns related to individuals, without unduly restricting the profession's mobility at large. Finally, we appreciate the changes to paragraph (a)(1) that illustrate that state Boards may, but are not required to, utilize the NASBA National Qualification Appraisal Service as well as the language in paragraph (a)(2) that addresses CPAs who were deemed substantially equivalent before December 31, 2024.

Specific drafting suggestions in Section 5

We raise the following drafting suggestions to further clarify Section 5:

- We agree with the intent described on page 1 of the Second Exposure Draft to “permit candidates holding a baccalaureate degree with an accounting concentration to sit for the Uniform CPA Examination, thereby broadening access to licensure.” However, the draft language in the Comment following paragraph (c)(2) of Section 5 could be misinterpreted as only narrowly applying to candidates obtaining a post-baccalaureate degree. We suggest the following edit to permit all candidates, including those that choose to pursue an additional 30 semester credit hours as a path to licensure, to sit for the Uniform CPA examination immediately upon completion of a baccalaureate degree.

Drafting suggestion

Comment: ~~In situations where the Candidate is enrolled in a dual degree accounting program where the bachelor's degree is conferred at or after the completion of the master's degree, the c~~Candidates are eligible to sit for the CPA Exam upon the completion of their baccalaureate~~bachelor's~~ degree requirements and the accounting concentration as determined by Board rule.

- We find the additional language in paragraph (f)(3) of Section 5 referring to serving the public confusing in context, particularly the reference to the time of initial licensure. We suggest reverting to current UAA language and focusing on the provision of services, with this experience being verified by a licensee.



Drafting suggestion

(3) This experience shall include providing any type of service or advice ~~representing the skills needed at the time of initial licensure to serve the public and that~~ involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which was verified by a licensee, meeting requirements defined by Board rule. This experience would be acceptable if it was gained through employment in government, industry, academia, or public practice.

* * * * *

We commend the AICPA and NASBA for advancing these further changes in response to concerns expressed on its initial consultation and support the direction proposed. Please contact Deanna Byrne at deanna.marie.byrne@pwc.com or Roslyn Brooks at roslyn.g.brooks@pwc.com regarding our submission.

Sincerely,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

COMMENTS

Please find our firm's comments on the joint American Institute of Certified Public Accountants (AICPA)/National Association of State Boards of Accountancy (NASBA) Uniform Accountancy Act (UAA) Committee Exposure Draft and NASBA UAA Committee Exposure Draft issued March 4, 2025.

Our firm fully supports all proposed additions to the UAA that would enable the potential adoption by states of the Certified Public Accountants (CPA) Competency-Based Experience Pathway—an additional path to CPA licensure proposed by the AICPA and NASBA. These proposed changes to the UAA would:

- Specify the educational requirements to sit for the Uniform CPA Examination
- Define the requirements for an additional pathway for licensure as a CPA
- Transition from mobility based on state substantial equivalency to a model predicated on individual licensing criteria
- Encourage the adoption of mobility through an individual practice privilege, which is contingent upon meeting established licensing requirements. Additionally, the revised language provides a safe harbor for CPAs licensed under previously approved pathways.

We fully support the three pathways to the CPA licensure: 1) a post-baccalaureate degree with an accounting concentration, one year of experience, and the CPA exam; 2) a baccalaureate degree with an accounting concentration that is supplemented by an additional 30 semester credit hours, one year of experience, and the CPA Exam; and 3) a baccalaureate degree with an accounting concentration, two years of experience, and the CPA Exam. For candidates, the introduction of an alternative pathway to the 150-hour requirement reduces both financial and time barriers to entering the profession. Traditional accounting students can enter the workforce sooner without taking on additional student loan debt for an extra year of education. This allows them to begin earning income and gain practical experience earlier in their careers. By reducing the time and cost investment required, the path to becoming a CPA becomes more achievable for a broader range of candidates. This promotes greater socioeconomic and demographic diversity within the profession while also maintaining high professional standards through examination and experience requirements rather than just educational prerequisites.

Joint AICPA/NASBA UAA Committee Exposure

The Exposure Draft of Changes highlights amendments to UAA – 8th Edition, January 2018, Section 5: “Qualifications for a Certificate as a Certified Public Accountant,” UAA Section 23: “Substantial,” and updates to the January 2024 edition of the UAA Model Rules Sections 3 and 6.

Section 5: Qualifications for a Certificate as a Certified Public Accountant

We agree with the additions and deletions in the paragraphs, as noted in the exposure draft. We believe that the education requirement for a certificate should be met through the pathways described. The proposed changes provide a candidate with multiple routes to CPA licensure, either through: 1) a post-baccalaureate degree conferred by a college or university acceptable to the Board, with the total educational program including an accounting concentration or equivalent, as determined by Board rule; 2) a baccalaureate degree in addition to 30 semester credit hours, conferred by a college or university acceptable to the Board, with the total educational program including an accounting concentration or equivalent, as determined by Board rule; or 3) a baccalaureate degree conferred by a college or university acceptable to the Board, with the total educational program including an accounting concentration or equivalent, as determined by Board rule.

These requirements are consistent with the recently issued AICPA/NASBA CPA Competency-Based Experience Pathway Exposure Draft. This change is responsive to the current needs of all stakeholders (i.e., candidates, employers, and educators), providing a path for candidates to obtain licensure without incurring an additional year of educational expenses. This change will hopefully stem the decline in accounting enrollments and provide the profession with the bandwidth to address a growing talent shortage of qualified candidates for traditional accounting functions, notably in emerging practice areas (e.g., Robotics Process Automation [RPA], data analytics). The competency-based pathway also creates an avenue for employers to formalize internal CPA-track programs, blending practical experience with milestone learning outcomes. These pathways encourage strategic alignment between talent development functions (e.g., Human Resources [HR], Resource Management [RM], Learning and Development [L&D], go-to-market [GTM]) and audit leadership to create scalable, equitable advancement paths across the firm.

This revision will strengthen the CPA brand, both among students and across the industry. For example, students who opt for the alternative, competency-based pathway will be able to enter the workforce earlier, thus earning both income and practical experience faster than under the previous 150-credit hour requirement. This alternative pathway will also particularly empower first-generation college students, those from lower-income backgrounds, and traditionally underrepresented groups for whom the additional time and cost of obtaining more credit hours could be a significant (and perhaps insurmountable) barrier. Additionally, employers benefit by gaining access to a larger, more varied talent pool of qualified candidates sooner, with an additional enhancement of being able to invest in and guide the professional development of their employees through on-the-job training that is directly relevant to the work, field, and employee career paths. Many firms already invest heavily in structured onboarding, rotational learning, and field-based development aligned to audit and accounting competencies. Recognizing these existing programs within the CPA competency framework strengthens the bridge between academia and professional practice, enhancing employer accountability in talent preparation. The profession benefits by becoming more accessible and inclusive while still maintaining high standards through the CPA exam and experience requirements.

Section 23: Substantial Equivalency

We agree with the additions and deletions in the paragraphs, as noted in the exposure draft. The proposed amendments capture the changes of Section 5 and codify the three-path approach to licensure outlined in Section 5. These proposed changes preserve reciprocity and substantial equivalency while proactively eliminating licensing from states' staggered adoption of the AICPA/NASBA CPA Competency-Based Experience Pathway. This approach is beneficial, as it resolves potential interstate licensing conflicts before they occur and preserves the benefits of licensure reciprocity. For the individual CPA, the alternate pathway approach will simplify the process for obtaining the CPA certification, provide flexibility in obtaining the CPA certification, minimize the bureaucracy, and eliminate confusion as each state adopts the alternate pathway on different timelines and details. This alternate pathway will ease the restriction on labor responding to staffing shortage and recognize the majority of current states' pathways initiatives are including this concept. The professional and state licensing models need to be consistent to maximize benefits.

As noted in Section 5, this revision will strengthen the CPA brand, both among students and across the industry. For example, students who opt for the alternative, competency-based pathway will be able to enter the workforce earlier, thus earning both income and practical experience faster than under the previous 150-credit hour requirement. This alternative pathway will also particularly empower first-generation college students, those from lower-income backgrounds, and traditionally underrepresented groups for whom the additional time and cost of obtaining more credit hours could be a significant (and perhaps insurmountable) barrier. Additionally, employers benefit by gaining access to a larger, more diverse talent pool of qualified candidates sooner, with an additional enhancement of being able to invest in and guide the professional development of their employees through on-the-job training that is directly relevant to the work, field, and employee career paths. Furthermore, the profession benefits by becoming more accessible and inclusive while still maintaining high standards through the CPA exam and experience requirements.

Lastly, as states consider adopting this model, we encourage AICPA and NASBA to develop implementation guidance for employers, particularly around defining "qualifying experience" and aligning it with learning outcome frameworks. This will significantly reduce potential implementation confusion for all stakeholders and help ensure consistency, transparency, and fairness across firms of varying size and industry focus.

Responses from individuals

CPAs, educators, and other stakeholders

Kari Morwick

CPA

I agree completely with the third licensure pathway that requires earning a bachelor's degree with an accounting concentration, completing two years of professional experience, and passing the CPA Exam. I believe the current model is a hurdle to prospective accounting students. This new model will help accounting become a more attractive major for students and will better market us against other business majors.

Name Redacted

CPA

Please do not lower the bar and reduce the credibility of the CPA designation by reducing education requirements to increase the population of CPAs. This would work in part to devalue the CPA designation. This would be a mistake.

David Eaton

CPA

By allowing a Bachelor's degree, two years of professional experience and passing the CPA Exam in lieu of 150 Credit hours and passing the CPA exam opens the door for people to get away with way to much subjectivity. Two years of experience, supervised by whom? As a profession, we are elite because of our knowledge, determination, and desire. I believe that the profession will throw all of this away by allowing this. I am going to give you an example. The U.S Supreme Court and the IRS ruled that Civil Unions should be allowed. From that can of worms, we have gotten Same Sex Marriage, Transgender, and Boys playing in Girls sports. By allowing the criteria to be less, you will be weakening our profession and we will not be elite in our field any longer. This change is a MISTAKE! David Eaton CPA

Name Redacted

CPA

I am perplexed on why the AICPA & NASBA would be considering "dumbing down" the path to a cpa. We all know this will lead to poor quality as the experience and knowledge required to be a cpa will no longer be important. Tax code and regulations are not getting any less complex so how will making the pathway easier be better for the cpa profession? Do we want to be like a bunch of attorney's that all they have to do is make it through law school and pass an exam? There is a reason the cpa profession is well regarded by the public. The public realizes it is not an easy task to become a CPA.

One can be put on probation or be required to do additional cpe for a minute error in a peer review, but yet the AICPA wants to make it simpler for people to be CPA's. How about making it easier on existing CPAs? How about working to provide relief for all of the ones who have put in the time, money and effort?

While i agree the CPA exam and number of hours required to sit for the exam has caused some to find other professions, those rules have kept the CPA profession in check. There needs to be rules for the table top tax preparers who give the profession a bad name. Fraudulent returns, bad tax advice, all go hand in hand with the noncpa tax preparers.

Lastly, the reason the AICPA and NASBA want more CPAs is to cover the monster gap in employment all cpa firms need. Since covid, no one wants to work 70 hours a week for 3.5 months.

More hours are spent on an individual return than most due to the regulations, checklists, and other information one must do before preparing the return. The AICPA and NASBA need to get congress to fix the ridiculous regulations, checklists, preparer penalties, etc before even considering making the path to a CPA easier.

Name Redacted

CPA

I fully support the proposed UAA changes allowing for an alternate pathway to licensure. Also, I acknowledge the efforts of NASBA and the AICPA in coming together, along with State Societies, State Boards, educators, firms, and individual practitioners, to get us to this point and I am confident that this step will contribute to an increased interest in the profession.

Sharon Costanzo, CPA

CPA

I believe the new proposal should be adopted and candidates should be able to earn their CPA license with a bachelor's degree and 2 years of experience. My son is considering changing his major to accounting in college however he does not want to be forced to get an additional 30 credits or get his master's degree in order to become a CPA. I think this is contributing to the decrease in the accounting student enrollment at universities and decreases the accountants in the pipeline. I feel that the work experience is more important than college credits. If this proposal passes, I know without hesitation that my son will change his major to accounting as I believe many other students will as well.

Name Redacted

CPA

I am all for the new third pathway to licensure. However, the undergraduate accounting programs need to add back the accounting classes that they moved to the accounting graduate programs so that bachelors level accounting graduates have the education they need to be successful in the job and on the CPA exam. I know this because I have a daughter who is a recent undergraduate accounting graduate and it is shameful the classes that she should have gotten in undergraduate that had been totally moved to graduate school. Really sad for young graduates to earn very expensive bachelors of accounting and still not really be educated enough to be easily successful in the realm of public accounting.

Keith Bourgoïn, CPA

CPA

For the love of god get this done already. And if possible ease it up even more. We are all getting older with no feeder program. The time is now to make bold moves to get more attraction in the profession.

Judith H. O'Dell CPA CVA

CPA

This proposed change is long overdue. I obtained my CPA license 50 years ago with a BA in economics, the required 24 hours of accounting credits, and one year of experience with a CPA firm, which was Iowa's requirement. Most of what I learned in college accounting classes was obsolete within five years as tax law and accounting and auditing standards were constantly changing, and this is even more the case now. For CPAs, lifelong learning (CPE) and work experience are more relevant than 30 additional college credits.

I served on the AICPA Board of Directors when the change to 150 semester hours of college credits was under discussion, adding another year of college and tuition. The rationale, as I recall, was that this change would upgrade the view of the CPA in the eyes of the public. I argued then that this would deter young people from entering the profession, and this has been the case. I would not have pursued the CPA certification under those requirements as I worked during college to pay tuition. I would have missed a gratifying and financially rewarding career. Expanding work experience to employment in government, industry, academia, and public practice will also encourage young people to pursue a CPA certification. Obtaining employment in a CPA firm is a competitive process, and this change will allow people who did not take that path to become CPAs.

I fully support these changes.

John Harris

CPA

I am writing to express my concerns regarding the proposed changes to the Uniform Accountancy Act. I believe the changes, as currently outlined, will have negative consequences impacting the value, integrity and stability of a CPA license.

A growing number of aspiring accountants are pursuing Master's degrees, to meet the increasing complexity of accounting rules and regulations. These students have made significant financial investments and completed advanced academic challenges. Any changes that reduce the education requirements for new accountants entering the field risks de-valuing the CPA certification. The CPA is the Gold Standard of professional certifications because it requires significant dedication to obtain. There are less valuable professional certifications with requirements closely aligned to the proposed requirements (CIA, CFE).

Moreover, while technology continues to evolve and shape the profession, it cannot replace the judgment, ethics, and expertise that human accountants provide. The increased reliance on automated tools and artificial intelligence should not come at the expense of critical thinking and professional oversight gained through formal education. The core of our profession is built on maintaining the public's trust, and it is essential that any changes to the law continue to prioritize this principle.

Additionally, wage stagnation within public accounting is a growing concern. Despite the increasing demands placed on professionals, many accountants are not seeing corresponding increases in compensation. There is not a true shortage of accountants; the existing pathways for professionals to enter and thrive in the industry are adequate.

I urge you to carefully reconsider the proposed changes, keeping in mind the long-term impacts on the profession and the public. Maintaining high standards, protecting the integrity of the CPA license, and ensuring high-value opportunities for current and future accountants should be the priority.

John Romer

CPA

I am in support of modifying the requirements to become a CPA so that candidates with a Bachelors Degree in Accounting and two year's of relevent experience in accounting or taxation are eligible to be licensed CPA's once they have passed the exam.

Name Redacted

CPA

Lowering the effort required to achieve a CPA license will lower the quality of CPAs entering the industry. There is a valid reason it is difficult to become a CPA so the industry gets the most dedicated talent. If the younger generations are not willing to put in the time and effort that has been required for many years, the answer is not to lower the bar so it makes it easier on them to get the same license that others had to work harder to achieve. There needs to be a high bar to acquire a CPA license. The industry needs the cream of the crop that's willing to go that extra mile. If there are less CPAs because younger generations are not willing to put in the hard work, then so be it.

Name Redacted

CPA

We need to go back to the old system

130 credit hours of college credit with a major in accounting at least 30 hours of accounting courses

2 years at a public accounting firm not one year

One year does not give enough experience and working for corporate audit departments should not be considered

M. Debra Reno

CPA

The proposition seems to be "dumbing down" the profession because of the CPA shortage. Rather than increase wages and promote the profession as secure and steady; with a skill set that may be used anywhere for full employment for a lifetime, CPAs are just not revered as much as lawyers but our work is just as technical and difficult. A bachelor's degree does not give a full range of theory to be able to do this work. If anything, the syllabus for the 5th year should change to more practical knowledge so new CPAs can come into the work world with ready to use skills.... not just theory. Promote the good things about being a CPA and start paying more rather than dumbing down the profession to fill the pipeline with students who will never achieve the higher standards.

James J. Taglia

CPA

Why would a CPA vote to water down his own profession? Why do doctors need a medical degree? What is the value of an undergraduate degree? If the number of CPAs has been declining, let the market adjust the pay structure to draw more into the profession. But don't try to legislate this-- because it won't work.

Name Redacted

CPA

I applaud the AICPA and NASBA for listening to a broad band of constituents and proposing the reinstatement of a pathway that does not require a post baccalaureate degree or 30 additional credit hours.

The wording in the proposed changes is simplified and easy to follow.

The changes open up the field of accounting and the CPA designation to those who may not be able to afford tuition beyond a baccalaureate.

Daniel Alvarez

CPA

Although I support efforts to bring more talent into the profession, I'm quite upset that this was not an option for me when I became licensed as a CPA in 2020. I incurred \$50k in student loan debt because I believed in the CPA brand and attended graduate school with the end goal of meeting requirements to become licensed. That was literally the only reason I attended graduate school and incurred that debt. Now, not even 5 years later that requirement is going to be lifted, yet I will be stuck paying that debt for years. How is that fair?

Louis Sanford

CPA

The changing of the requirements are fine as the 150 hour requirement was not of value. Having said that, meeting the revised standards should be applicable for taking the exam and becoming a CPA. Licensing should be a separate matter, up to the state. The work requirement smacks of putting one in a type of indentured servitude, something that back in the 70's gave firms the ability to treat new accountants less than nice, if you will. Maybe that has more to do with the perception some have of the profession.

Randy Schreier

CPA

Unless a state has some kind of unique situation regarding federal and state taxes or state based auditing procedures - Shift to an individual-based mobility model - enabling CPAs to practice across state lines with just one license

Name Redacted

CPA

I completely agree with these changes and would like to see them implemented as soon as possible.

Stephanie Heiden

CPA

Please consider passing the change that would allow states to license CPAs with a bachelor degree. I know first hand that we are losing students to other majors because of the 150 hr requirement. My son had kids in his college class that changed to Finance or Business. I have been working as a CPA for 30 years and I have never seen such a shortage of CPAs. Thanks for considering this.

Eric J. Johnson

CPA

The profession is going to create confusion amongst potential CPA's. Other professions such as attorney's, doctors, pharmacists, etc. have a pretty straightforward path to their profession. While I understand the numbers have been down, that's consistent with other professional programs and numbers have begun reversing in a positive direction.

Name Redacted

CPA

I highly support the proposed changes. I am a Senior Audit Manager at a public accounting firm with 15+ years of experience. I do not see a significant difference in preparedness between a graduate with 120 credit hours versus one with 150 credit hours. Both require approximately the same amount of training, and individual maturity plays a far more significant role. Allowing individuals to develop that maturity while gaining an extra year of real-world experience before obtaining licensure is a win for our profession. Considering the role of CPAs as trusted advisors, we need to value experience. The real-world consequences of that experience instill the care needed to take on such a serious responsibility. I cannot envision a scenario where an extra year of experience is not equal to an additional 30 college credits, especially given the amount of CPE we complete on a yearly basis. If I put myself back in the position of a graduating high school student, this change would have positively impacted my consideration of accounting as a college major and future profession.

Regarding mobility, I believe the proposed changes are logical and necessary.

Bradley James Bartells

CPA

I don't need to say a whole lot on this, other than, YES! Please finalize and approve these UAA changes. I agree 100% with them.

Name Redacted

CPA

I feel that the proposed new pathway is a good change. It provide the opportunity to become a CPA to many individuals who simply can not afford the additional credit hours at universities and who need to enter the workforce.

Name Redacted

CPA

I fully support the proposed UAA changes. I have a Bachelors Degree and passed the CPA exam while a staff auditor with [redacted]. I spent a total of 11 years with [redacted] in the assurance practice and left as a Senior Manager. From there I joined a public company as the VP Finance and was promoted to the CAO. I am currently the CAO of a large accelerated filer. Neither 150 semester hours nor a Masters Degree would have given me the knowledge I acquired through my experience in public accounting. There is increased emphasis on jobs in a trade as opposed to spending four years in college obtaining a traditional Bachelors degree. Easing the requirements to obtain a CPA license as outlined in the proposal should increase the number of students pursuing a CPA with little to no reduction in the quality of candidate.

Jim Lamphron

CPA

How does lowering the standards to become a CPA enhance our profession?

Patricia Batchelor

CPA

I actually agree with the changes being proposed.

However, I believe that the Boards should also look into the experience factor that's required and understand that all candidates aren't granted the opportunity to obtain experience and be mentored by licensed CPAs fairly.

I feel that since the Boards require experience then the Boards should look into other avenues of gaining work experience. I propose that an externship be considered. This way candidates may obtain the experience required while still in college. All students aren't privileged to be selected by accounting firms and because the Board requires work experience, I believe that the Boards should ensure that no student is left behind, or has to encounter road blocks when it comes to gaining the experience required.

If an externship in college is considered, I feel more minority students would be more excited about becoming a CPA.

Name Redacted

CPA

The additional licensure pathway is should still require the CPA candidate to pass the CPA exam. This exam tests competencies in a cumulative form. I agree to obtain a license they should be required to complete 150 college credits as well as have 1-2 year of experience.

Sharon Stearns

CPA

At a time when most professionals require master's degrees, Accounting should not be the one who backs down on formal education. In order to maintain the highest level of respect and trust, we must maintain high standards. The real issues are: 1) accounting removed from high school educations, 2) minimal bookkeeping/tax in other undergraduate degrees, 3) no financially viable pipeline for students to bridge to master's in accounting from another non business degree with financial aid. We have an education problem, not a CPA problem. We have a visibility problem for students to see us and the enormous impact we have on the community. We have a Big firm work environment problem that discourages the potential. Most would say it was awful working in those firms. We have a people problem in that the outgoing CPA's are not out in the community helping young people try this profession. The pipeline was closed down from almost all angles. It is not a credential problem. Please don't dilute our hard work over the years and the CPA profession to cover for what the educational system has done to shift jobs overseas and away from Americans. Bring it back. Do more PR, more publicity about what we offer to our communities. Bring more scholarships from high school. Fix the tone and totem pole thinking in big firms that makes people run for the hills once they get into the profession. There is so much work to do. We are doing it all very wrong and it shows.

David L. Crawford, PhD, CPA - retired

CPA

The idea of allowing licensure under a third pathway without 150 credit hours of formal education undermines rationale for having approved it many years ago. One of the primary reasons for the 150 credit hour requirement was to improve and broaden accounting education while aligning it with what other true professions require.

Most educated people would agree that education and experience are not and will never be the same thing. By allowing the "third track" to licensure through one more year of experience is to mock those individuals who worked so hard to implement the 150 requirement while introducing more danger to the public interest where there is a lack of understanding regarding professional credentials.

There will always be individuals claiming education is a hardship and a barrier so as to skirt the process and you will always have employers who think less education is better because it will reduce the cost of the services that they wish to employ. The real costs will be less respect for accountancy as a true profession and in the long run poorer performance by CPAs.

I hope that there is reconsideration of this Act before it becomes law in many jurisdictions and we experience negative unintended consequences. Unfortunately, I do not have a lot of optimism that it will be rejected.

David Crawford, PhD, CPA - retired

Christine Stahl

CPA

I do not think that anything should be changed regarding the path to obtaining a CPA license. Instead, we as a profession should be consider having a lesser accreditation similar to what is seen in the medical profession. ARNP's as an example are not MD's but do many of the things an MD does with fewer requirements.

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Kristi Corpin

CPA

As a CPA firm owner/partner, I fully support this proposal for an additional pathway to obtain the CPA license. We have seen a steady decline in staff that are working to obtain their license and the additional education is a factor for some of those staff members. I am hopefully that this additional pathway will encourage those staff to proceed with sitting for the exam.

Dr. Cindy Vance

CPA

I am delighted that NASBA and the AICPA are proposing changes to the CPA licensure model. These changes agree with what I have been advocating for years to provide for more students to be interested in the accounting profession. We are now on the right path. When the change was made to 150-hour requirement, I loudly opposed it as I knew that it would not survive. Additionally, I have been advocating for one CPA license that is mobile to any state. This is huge. We have one CPA exam so we should have one national license.

I think it is great to have a pathway of Bachelor's degree, 1-2 years of professional experience, and pass the CPA exam. When I took the CPA exam in 1990, these were the rules in Virginia. I applaud the individuals that finally see that this was sufficient for licensure.

I am delighted about the individual-based mobility model – this is HUGE for the profession. I am proud that someone, other than me, wants this implemented. Thank you!!

Christopher J. Kerr

CPA

I fully support the following changes in the Uniform Accountancy Act:

- Enable states to adopt a third licensure pathway that requires earning a baccalaureate degree with an accounting concentration, completing two years of professional experience as defined by Board rule, and passing the Uniform CPA Examination (CPA Exam)
- Shift to an “individual-based” mobility model, which allows CPAs to practice in other states with just one license
- Add safe harbor language to ensure CPAs who meet existing licensure requirements preserve practice privileges

Name Redacted

CPA

I support these proposed changes and think this is a move in the right direction for the profession!

Name Redacted

CPA

In favor of The Uniform Accountancy Act!

Name Redacted

CPA

Believe this is a move in the right direction.

Jane Andrianova

CPA

It would be great if CPA license from one state was accepted by other states and where people didn't have to worry about it. I obtained my license in IL and then moved to OR and while I didn't have to pass the exam, it still took time and effort on my part to submit all the documentation to the state of Oregon as their licensure and CPE requirements were different. This also creates a problem as I am currently not allowed to practice public accounting in the state of Oregon due to not having an active license in that state. Nowadays lots of CPAs work remotely and can work for companies out-of-state but having these laws in place really limits the job search and creates missed opportunities.

Justin Kiddy

CPA

These proposed changes are a great new avenue for our profession. I can tell you from first hand experience and running a firm for the last 15 years, experience at your trade is as much if not more valuable than 30 hours of additional schooling.

Jenara Noel

CPA

I agree with these changes and think it is a needed step in the right direction for the profession.

Name Redacted

CPA

I fully support the proposed changes to the UAA.

Michael C. Royer

CPA

The AICPA should be focused on the people actually engaged in the profession of Public Accounting. The AICPA should continue to uphold the highest standards of the profession, but also to focus on individuals actually practicing "Public Accounting".

Requirements to become certified:

1. Have a bachelor's degree requirement
2. Have a 3, or even 4years experience requirement.

Individuals with only 2 years' experience are not qualified to file complex tax returns and is certainly not qualified to issue opinions on reviewed or audited financial statements.

Individuals with the CPA designation who are not practicing Public Accounting (i.e. they are in industry) should not maintain their Certified Public Accounting designation. Because they are not in Public Accounting.

We should not make it easier to get certified. Making it easier dilutes the value of the designation.

We can hire and employee accountants in our businesses. Not everyone needs to be a CPA.

John Gallagher

CPA

I have been a CPA since January of 1988. I was in public practice until January 2002, and have been in active industry (as a tax director) since then. While I had obtained a graduate degree in accounting (with a taxation major) most of those who started in public accounting in 1988 did not have 150 hours of education. They both survived and thrived in what were then still the big-8 public accounting firms with just the standard 4 year college degree. The 150 hour requirement was well intended, but it has had the effect of pushing college students into careers in such fields as supply chain management rather than accounting. Once there, they see no reason to take additional education to be able to sit for the CPA exam. And, why should they? This is long overdue; I am in all in favor of this change.

Tricia Clemens

CPA

I am in favor of eliminating the 150 hour and requiring more experience before being certified. Let's face it. No college grad hits the ground running and they all require training and mentoring. College costs are only going to go higher and we are creating a real problem for the future.

Name Redacted

CPA

I am for removing the 150 hour rule to be eligible to receive a CPA license. The additional cost of these hours does not directly tie to making a better working candidate and causes the individual to incur additional costs and delays to their entry into our field.

Laura Laundre

CPA

In support of proposed changes. The pre-150 hour requirement rules were a large part of my decision to go into accounting as opposed to another field. A Bachelor's degree, experience requirement, and CPA exam are sufficient. I also support the mobility and safe harbor proposals.

Name Redacted

CPA

I am in favor of adding the third requirement to becoming a CPA by reducing the 150-hour rule and increasing the experience time. Not all of those who wish to join the profession will have the same opportunities, but providing additional avenues that result in equally prepared CPA's to enter the industry will help grow the number of those interested in the pathway.

Darin W. Guthrie

CPA

I am in favor of eliminating the 150 hour requirement. A Bachelor's degree in accounting or equivalent coursework should be sufficient for licensure (in addition to passing the Uniform CPA exam and the two year work requirement).

Victoria Harris

CPA

I vigorously support the Proposed changes. the 150 hour requirement is ridiculous given the cost of college and the added value of those hours. Staff we've hired, regardless of whether they have their requirements completed or still need to do so start from the same place. They only know some theory and have no practical experience. We still have to train them, and assuming they choose to stay in the profession, waiting two years and passing the exam is not a hardship. I obtained my license before that requirement and have had a long a fruitful career.

Name Redacted

CPA

I fully support the proposed changes that allow additional paths to CPA licensure. The existing rules have only hurt our profession, so I am pleased to see alternatives being considered.

Katherine Patnaude

CPA

I am writing to express my strong support for the proposed changes to the UAA.

I believe that establishing alternative pathways to CPA licensure that maintain high professional standards while improving accessibility to the profession is extremely important. The traditional requirements present financial and logistical challenges for many aspiring CPAs, limiting the pipeline of qualified professionals at a time when the accounting industry faces a talent shortage. I believe that allowing students to become a CPA with a Bachelor's degree (with appropriate accounting requirements), with the two years of experience and the CPA exam will help students who may struggle financially and open up the pipeline as it becomes more accessible, while maintaining our professional standards. I believe the experience is more important than the additional 30 credits that are currently required.

Additionally, I agree with maintaining automatic CPA practice mobility without unnecessary regulatory burdens while preserving safeguards to ensure CPAs practicing in the state adhere to each state's high standards, laws, and regulations.

This proposal works well to maintain our high standards and CPA mobility, while making the accounting profession and the CPA more accessible, providing us with more qualified professionals, who might otherwise choose a different path.

Steven D. Lyles

CPA

The proposed UAA changes are what I was licensed under in 1994. I agree with the methodology and prefer two years of experience vs. additional education.

Name Redacted

CPA

3 Pathways to licensure is stupid and pointless. Allow licensure with a bachelor's degree and drop all other requirements. It is delusional to think one to two years of work experience will prepare someone to sit for the CPA or gain knowledge to serve the public at initial licensure. With only one to two years of experience an accountant may find themselves working only on one subject matter such as tax, payables, or revenue. The CPA exam covers a wide range of topics that one to two years of work experience is not going to expose anyone to all the topics covered. It should be on the professional to study the material and grow professionally by pursuing the CPA licensure. There should not be pointless requirements a candidate should have to check off. The additional credit hours are unnecessary as well. If the governing boards and associated professional groups do not feel a bachelor's degree is sufficient why not work with educational institutions and help restructure their bachelor programs. It is a slap in the face to earn a bachelor's degree then be told to earn more credit hours. There is no proof all these requirements make for better or more ethical CPAs. The additional requirements are simply frustrations that slow the process and discourage people. Proof the additional requirements are pointless and discouraging people from becoming CPAs is the fact that a third option is being suggested. Require a bachelor's degree and the passing of the CPA exam for licensure and drop all other requirements.

Thomas Rhoda

CPA

I personally feel we shot ourselves in the foot when we went to 150 Hours Required to write the CPA exam. Now you are suggesting to go the opposite way for eligibility to write the CPA, with two years of education beyond high school. Lets return it to a Bachelors Degree and be done with it. If I remember correctly, many years ago, it was up to each state to set their own standards. Lets not dumb down the profession as it take more than accounting, tax, etc., etc. knowledge to be a successful knowledgeable CPA. The peer review program was a farce also and I believe should be terminated. There are courts of law to deal with individuals who do not perform at expected standards. The very large firms, I believe, were the driving force behind Peer Review to squeeze the small firms out. Now basically all of the big firms have at lease two firms only one of which is subject to Peer Review. Our Firm always had a clean report without even a letter of comments and we did Audits, Reviews, Compilations, etc., etc.. I feel a four year degree from an accredited college with appropriate educational requirements should be a minimum requirement to sit for the exam. I have been a Licensed CPA in Wisconsin since 1973, a Licensed CPA in Arizona and previously a Licensed CPA in Nevada.

I have always and only practiced in Public Accounting. Please don't downgrade the profession as I believe it will be harmful to the profession overall. I have recently retired. Thank you,
Thomas J. Rhoda C.P.A.

Name Redacted

CPA

To whom it may concern: As a life long CPA (40 yr CPA holder), I am strongly opposed to now changing the rules on CPA licensure that might allow CPAs to gain their licenses without taking another 150 credits (as currently), for the following reasons. 1). Equity - it is not fair to those thousands of candidates who have followed the 150 credit rule and made significant sacrifices to do so (time and money), 2). Maintaining high standards - The 150-credit requirement ensures that CPAs have a comprehensive education, which helps maintain high professional standards and credibility in the accounting field. 3). In-Depth Knowledge: The additional 30 credits often include advanced courses that provide deeper knowledge and specialized skills, which are crucial for handling complex accounting issues. 4). Global Competitiveness: Many countries have rigorous educational requirements for accountants. Keeping the 150-credit rule helps U.S. CPAs remain competitive in the global market. PLEASE KEEP THE STANDARDS FOR CPAS HIGH in the USA !! You should want the best able in our profession - in a world of AI, it will remain even more important.

Name Redacted

CPA

Consider splitting the certification pathway into two. For example, require 150 credits or a Masters degree for a "full" CPA, and a second pathway for a separate, but also well-qualified tier. This could be similar to what the NREMT has done for their Paramedic, AEMT, and EMT certifications.

Jeremy Vokt

CPA

I fully support changing the requirement to ONLY be "A baccalaureate degree with an accounting concentration, two years of experience, and the CPA Exam." I do not support adding the other 2 options. Keep it easy to understand and easier to explain the pathway. I believe by adding the other 2 options only clouds a decision of a potential college student to pursue the Accounting degree and CPA license. We want more talent options not less. Quit overthinking it.

When would this change take effect? I assume retroactive? That's the only way that this works and increases our talent pool. Do NOT date it in the future. Again, quit overthinking it.

Thank you.

Jeremy Vokt, CPA

Managing Partner, Bland & Associates, PC

Cynthia B. Brown

CPA

In the drive for numbers please do not lose focus on the “best and the brightest” to secure the value of the profession into the future.

David Boggs

CPA

I think everyone should have to pass the uniform exam like we all did in the past.

Name Redacted

CPA

I am writing to express my strong support for the AICPA and NASBA's proposed shift to an "individual-based" mobility model. This change would allow CPAs to practice across state lines with just one license, simplifying the mobility process and reducing unnecessary barriers. As a CPA, this proposal will enhance my ability to serve clients more effectively and efficiently, regardless of location. It is a forward-thinking move that will modernize the profession and benefit both professionals and the public.

I urge you to adopt this proposal and encourage its swift implementation.

Jordan Zwygart

CPA

I think that changing to a bachelor's degree and 2 years of experience is a positive change and will help provide more CPA candidates in the State of Idaho. This is a much needed change. I think that changing to a bachelor's degree and 2 years of experience is a positive change and will help provide more CPA candidates in the State of Idaho. This is a much needed change.

Noah Davis

CPA

I believe changing the requirements to obtain licensure is a mistake. You don't see the legal or medical professions lowering their standards in an effort to attract talent. The problem with the CPA pipeline is not the 150 hour requirement; the problem is the public perception of the profession. CPA's tend to be overworked and underpaid, and the public sees this. We, as CPAs, need to recognize that this is the issue or we will continue to lower our standards, and the problem won't ever get resolved. Until there is a massive shift in how CPAs tend to operate, no amount of changes to the process of obtaining licensure will matter.

Ryan Cleverley

CPA

This should absolutely happen. We need a national standard for students and new CPA's to follow and promote more people becoming CPA's. Having different standards across state lines creates confusion and doesn't help to provide a standard for everyone to follow. Please do this now.

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Richard Zimny

CPA

To whom it may concern

The AICPA leadership and state societies decision for the 150 hour requirement have put the profession in crisis mode

This proposal might be a way out. I have preparing returns since 1977 and chose to sit an pass the exam in 1986 and passed it in one sitting. My feeling is a 4 year degree 120 hours and at least three years of PUBLIC accounting experience and 5 year 150 hours at least two years.

Internal audit at large corporations should not count. It is not the same exposure or experience. At least two years of apprenticeship will assist to improve the professionals holding the CPA credential.

I have seen the work from the individuals that passed the exam and worked in corporate internal audit and they do not have the background or training to represent the profession. There are too many aspects and we should not lower our standards.

Changing regulations and technology make the challenges and the learning process harder for all candidates

Mark D'Amico

CPA

I have yet to have a new hire with a Masters be more valuable than someone with a couple years' experience. This change to the path to licensure is a step in the right direction. When the requirement for a Masters was added and experience was lessened to obtain licensure, I believed at that time that it would have been better to have kept the education requirement as a Bachelor's Degree and instead increase the experience requirement to 3 years. After more than 30 years of experience, I believe this to be true more than ever. No doubt that there is value in a Masters. But, that would be for specialty knowledge and should not be a requirement of all to become a CPA.

Lastly, there is something special about the old requirement that the experience needed to be audit. Myself having been practicing in the area of tax, see the value of my own audit experience. I would argue that the first two years of my suggested three year experience requirement should be in audit.

Name Redacted

CPA

Section 23(a)(2) presently states that "any individual who passed the Uniform CPA Examination and holds a valid license issued by any other state prior to January 1, 2012 may be exempt from the education requirement in Section 5(c) for purposes of this Section 23(a)(2)". This seems reasonable and should be retained.

As an individual, I obtained a valid CPA license in my state prior to 2012 with only a 2 year AS degree. While the state eventually became substantially equivalent, I do not individually meet the proposed UAA education criteria. While I appreciate that proposed Section 23(a)(1) indicates in the COMMENT SECTION that such an individual can apply to Board for an evaluation, why are we making practicing more difficult? My understanding is that under present UAA, the individual is deemed equivalent where the state criteria are presently substantially equivalent without need for additional Board review.

Brent Kolb

CPA

These changes are long overdue. Our profession has been significantly negatively impacted by the 150 credit hour requirement. Even more unfortunate is that the additional credits hours were not specified so as to improve the individual skill set within the profession. Please move forward with these changes.

Stephanie Krupp

CPA

I fully support the idea of allowing candidates to have a degree, 2 years of experience, and the CPA exams taken to receive a CPA license. Right now, I believe there are many people taking miscellaneous classes that do not have to do with accounting in order to meet the current requirements with 30 credits post-bachelors degree. I think this is prohibitive for individuals seeking the exam because they don't want to pay for 30 credits of miscellaneous classes just to have credits for credits-sake.

Name Redacted

CPA

First and foremost, I am in support of the changes. I support reducing the current 150 credit hour threshold, and I also support mobility between states.

But I think our profession has gone off course some time ago and this should be addressed. I believe that we are misleading the public by allowing an individual to hold a "CPA" designation, even though they may have no experience in public accounting, and specifically auditing. Experience in public accounting and experience as an auditor are the skills that made having the "CPA" designation the gold standard. CPAs who do not have the necessary experience working in public accounting should not be allowed to mislead the public by saying that they are Certified Public Accountants.

At the same time, I realize that there are barriers to entry into, and barriers to staying in, public accounting. Our national organizations should be lobbying for tax simplification in Washington. Until we simplify the tax code, we will continue to have a difficult time recruiting and retaining talent. THIS PROFESSION IS HARD, both personally and professionally.

We also need to value our services. As more people leave public accounting, our fees need to increase, to properly compensate those who remain in public accounting.

Last, possibly we need to adjust the date of the tax filing deadline. The compression in public accounting is yet another reason why we have difficulty attracting and retaining the best talent. People with lives outside of work, and people with families, don't enjoy the hours the job requires from February to April 15. We need to find ways to have more flexibility.

Until we as an industry address and correct the barriers to entry and retention, cheapening the title "CPA" will not correct our long-term problems. It will just create people who do not possess the skills to do this job, therefore misleading the public.

Name Redacted

CPA

I fully support these proposed changes. Specifically, allowing the "third licensure pathway" of a bachelor's degree plus two years of experience is extremely practical, as students learn more useful professional knowledge in their on-the-job training compared to additional college credits. Not only will this allow firms to train new staff accountants in areas that are applicable to their practice, it also expands the pool of possible candidates in a profession that desperately needs more people.

Name Redacted

CPA

I think this would be a great change and potentially remove a barrier to students wanting to go into the accounting profession if with a baccalaureate degree and 2 years of experience they can get their license. That sounds like a rule from years ago

David Eaton

CPA

In regards to the reciprocity, I am for giving license to a CPA from another State in the State of Arkansas if the CPA exam has been successfully passed and they qualify for the license here. In regards to the substitution of the 150 Credit Hour rule with the two year experience, I am not for this change. The issues, are who is going to supervise the two years of experience? Does it have to be continuous and by the same mentor? What experience will be excepted? There are too many variables and if I hear from the constituency that Big firms would be the best to teach these candidates, I would beg to differ. The Big firms have proven that they cannot be, ethically, trusted. So with that said, the College of Dupage in Glen Ellyn, Illinois had a path for licensure that makes sense. People that had 120 hours, could sign up for all of the classes to put them over the 150 within 12-18 months at a cost of approximately \$10,000-\$12,000, while continuing to work. After passing the core classes, a student could begin taking the CPA Exam in their last semester. It used to be that if you took a portion of the exam in that time frame, that you could not find out your score until the classes were completed. To speed things up, this could be waived. The school had a good relationship with the Illinois Board of Examiners and the Northern Illinois University. Once completed, NIU offered CPA Review classes that could be taken on the weekends for each section of the exam. If you have a Bachelors degree and you followed the path, a candidate for the CPA could be educated and pass the CPA and licensed in less than three years all while working 50 hours per week and raising a family. I don't think our profession needs to open up a can of worms that you cannot close. We already have a requirement that once the CPA exam is passed, one year of experience is required to obtain licensing. It is of my opinion that the experience model being proposed will not increase the amount of CPAs.

Greg Philip Hartz

CPA

In my opinion, the accounting profession created the problem of shortages in students majoring in accounting. The profession and academia should focus on developing the proficiency to passing a rigorous CPA exam and place emphasis and encouragement on this goal. If a candidate gains and exhibits this proficiency, that should be the primary requirement for gaining the professional designation. The 150 hour requirement has created unnecessary financial hardship and discourages candidates.

Name Redacted

CPA

I appreciate the opportunity to comment on the proposed changes to the Uniform Accountancy Act.

First, I support the shift to an individual-based mobility model. Allowing CPAs to practice across state lines with a single license is a logical, long-overdue modernization. It reflects how CPAs work today and will reduce unnecessary administrative burdens. If this new model is implemented, I also strongly support the inclusion of safe harbor provisions to protect the practice privileges of CPAs licensed under existing requirements.

However, I strongly disagree with the proposed third licensure pathway that removes the 150-hour educational requirement. The issue facing the profession is not the 150-credit hour rule itself—it's the broader systemic problems within the accounting industry. For decades, firms have relied on a model that overworks entry-level professionals, creating a high burnout rate and a narrow pipeline for advancement. Easing education requirements does not address this root issue; it simply lowers the bar for entry into a profession already grappling with quality and retention concerns.

Reducing educational standards under the guise of addressing the talent shortage may increase the number of licensees in the short term, but it risks undermining the integrity and perceived value of the CPA designation in the long run. If the goal is truly to attract and retain talent, the focus should be on improving workplace culture, compensation, and career development—not diluting standards.

We should be thinking about how to make the profession more appealing and sustainable for young professionals and mid-career changers alike, not how to make it easier to enter without tackling the core issues that cause people to leave. Thank you for considering this feedback.

Name Redacted

CPA

Esteemed colleagues,

If a pipeline issue is identified in the field of neurosurgery, the solution is not to lower the standards needed to qualify to become a neurosurgeon. The answer is to increase the incentives to become a neurosurgeon.

If we have identified pipeline issues in CPA entering the field, the correct answer should not be to lower the standards, it should be to make the profession more competitive against the other available options. If computer science is drawing more students because the career is more lucrative, then make starting accounting more lucrative. If the work-life balance of other professions is a better draw, then figure out how to make the work-life balance more competitive.

Lowering our standards, including removing the additional educational requirements, lowers the value and prestige of the CPA designation.

Rosanna St. John

CPA

We are excited to see this new pathway open doors for the profession. Our team will take the new route once available. While the exam fees still raise concern, we are excited for this option to go live.

Deborah Atterberry

CPA

As I was grandfathered as a CPA with a Bachelor's degree, I do agree with allowing people to apply to the CPA exam with a Bachelor's degree and 2 years of experience. Also glad to see the state reciprocity proposal.

Name Redacted

CPA

I strongly feel CPAs currently meeting their own state licensing requirements and other criteria should be allowed to cross state lines when performing work for out of state clients. Our society today is a extremely mobile where our clients move and cross state lines frequently because of jobs. Our clients want to stay with a CPA they know and trust. I have numerous clients who have moved states several times in my career. This only makes sense as long as I am current with my state I should be able to provide work.

Name Redacted

CPA

These are great adjustments for entering the profession.

Mike Martin

CPA

I support the additional licensure pathway for a bachelors degree, two years experience and passing CPA. That is a good change...this was the case before the masters' degree requirement. Don't believe having masters degree to be a CPA is a relevant requirement to be an effective CPA.

I also support the individual based mobility model. Think it another excellent change. Thanks so much for working so diligently to keep the CPA profession effective and highly respected!

Chris Rankin

CPA

Makes sense. I would approve all proposals

Marvin Morse

CPA

I strongly support the proposal to allow those who complete a bachelor's degree and complete two years of appropriate experience to becomes CPA's. Our profession is facing a dire shortage of young people entering the profession. The five-year requirement is simply driving qualified young people to choose other degree pursuits, and frankly you can't blame them. We don't pay more than the other industries either.

I thought we already had a the nationwide mobility. I recall some legislation fifteen or so years ago. In any event, I also strongly support the mobility model. It can be very cumbersome practicing in another state, with many hidden issues, based on my experience with the State of Florida. I sure support the ability of professionals to conduct work activities anywhere in any state that they have proposed clients requesting them to do so. I see no downside or legitimate objection to this. It is simply democracy.

I don't understand the safe harbor issue. Existing CPA's would simply continue complying with annual licensing requirements I assume, just as we have been doing for years. Those entering the profession would have the same compliance requirements. What privileges might be lost by existing registrants upon the creation of the new qualifications?

Name Redacted

CPA

I am in agreement with these proposed changes. The profession is changing and we need to change with it.

Joseph Morris

CPA

In consideration of proposed changes to the UAA, I am in full support of the suggested modifications to allow for an alternative pathway combining the completion of a bachelor's degree and experience. As a non-traditional pathway CPA myself, I found the educational requirements to be overly burdensome compared to the value provided through experience. While I ultimately completed the required educational requirements for licensure, it delayed my credentialing by more than 10 years. The CPA exam continues to be the great equalizer to ensure that candidates have attained the necessary knowledge to serve in the most trusted advisor role as a Certified Public Accountant. While the value of education should not be minimized, I believe it important to recognize that education can be developed outside of the traditional classroom, often in the form of real-world experience.

Regarding transition from substantial equivalency to individual licensing criteria for mobility, I believe this would allow greater opportunity for provision of services in alignment with an economy that continues to grow and operate in more remote environments.

Ultimately, as CPAs we must continue to operate under professional standards. The AICPA Code of Professional Conduct maintains a requirement of Due Care by which we must abide. The modifications proposed allow for CPA pipeline issues to be addressed without compromising these standards. Therefore, I am in support of the proposed changes to continue to allow the CPA profession to best serve the public interest and remain the trusted advisor.

Ross Jack Roye

CPA

I like the Additional licensure Pathway of a degree and two years experience. I have worked with many accountants with this education and experience and they have performed up to standards. Just because a person has the equivalent of an MBA does not make them a better professional accountant.

Name Redacted

CPA

I totally support the mobility part of the CPA license. I am certified in the state of Oklahoma, but currently live in another state. If I did wish to practice public accounting in my new state, I would be unable to do so until I was licensed in my current state. I firmly believe that if a person passes the CPA exam that should be able to practice public accounting in any state in the United States.

Name Redacted

Educator

I have a concern with the language of "Bachelors degree with an accounting concentration." We often have students who either get an accounting minor, or other degrees, but then pick up the necessary accounting classes. This also could apply to adults with career switch - they have a bachelor's degree but then later pick up the necessary accounting classes. I would prefer language that says a bachelor's degree with specific classes needed (i.e. Intermediate Financial Accounting, Cost, Tax, Audit, Systems, etc.).

Eddward Herron

Educator

Create an additional licensure pathway - allowing states to license CPAs who earn a bachelor's degree, complete two years of professional experience, and pass the CPA Exam

AGREE

Shift to an individual-based mobility model - enabling CPAs to practice across state lines with just one license

AGREE

Include safe harbor provisions - ensuring CPAs who meet current licensure requirements maintain their practice privileges

AGREE (BUT PERHAPS WITH SOME INDICATION OF HAVING BEEN GRANDFATHERED - JUST TO LET THE MARKET KNOW)

Barbara Farrell

Educator

Whatever is old is new again! A huge mistake was taking the CPA from a 4 year to a 5 year degree. Given the cost of a college degree and the fact the additional 30 credits do not have to be in accounting OR business, it was a big mistake to delete the BBA path years ago!

We need young people in the profession. The 150 credit requirements are a deterrent! If a student wants a 5 year degree, more power to them but it absolutely should not be a requirement!

Name Redacted

Educator

The current CPA exam format primarily test financial, audit, tax, and/or IT (depending on the candidates' interest area). There is a lack of test content (just a very minor part) in cost and managerial accounting.

Allowing students to complete 120 hours and work for one year before they can sit for the CPA exams can be disadvantaging those who choose to work in private or industry accounting sector, since the knowledge gained from their 1-year work experience is mostly not useful for the CPA exams they will be taking.

I suggest that the CPA exam should cover much more materials in Cost and Managerial Accounting within the BAR section, and also potentially more coverage in the mandatory section.

This is because whether new graduates choose to work in public or private accounting, they will most likely be dealing with a lot of cost and managerial accounting stuffs as part of their daily work.

It's really not a wise move to remove most of the Cost/Managerial Accounting content from the new CPA exams.

Name Redacted

Educator

I appreciate the opportunity to provide feedback on the proposed CPA alternative pathway, which introduces competency-based work experience as an alternative to the 150-credit-hour requirement. While the proposal seeks to address accessibility, I have significant concerns about its impact on the profession's credibility.

First, the existing CPA pathway already requires minimal accounting education. The additional 30 credit hours, including 24 in accounting, provide a fundamental but limited foundation. Reducing education in favor of experience may weaken technical competency in financial reporting, auditing, taxation, and regulations. Academic training ensures structured learning, ethical reasoning, and problem solving that work experience alone cannot fully develop. Second, the proposed 2,000 hours of competency-based experience lacks clarity in its definition and oversight. Work environments and roles vary significantly, making it difficult to ensure consistent and standardized competency levels. Unlike structured education, which undergoes accreditation and quality assurance, work experience does not guarantee uniform skill development.

Moreover, one additional year of experience does not inherently develop ethical judgment, critical thinking, communication, or technological adaptability. These competencies require structured learning and mentorship. The absence of verification mechanisms in the proposal raises concerns about assessing candidates' preparedness fairly.

The CPA designation symbolizes excellence and integrity. Lowering educational requirements and replacing them with loosely defined work experience could weaken public trust in the profession. AICPA should instead consider strengthening structured internship programs, mentorship opportunities, and technological advancements in education.

I urge the AICPA to reconsider this pathway to uphold the CPA's high standards. Thank you for your time and consideration.

James J. McKinney

Educator

This is my personal view as an educator and CPA and AICPA member and does not necessarily represent the position of the University of Maryland. The alternative pathways in my opinion is somewhat deceptive. The proposal is to eliminate the 150-hour requirement just as Virginia has done. When I became a CPA in the 1980s, I believe most states had a two-year experience requirement and some required actual audit experience. The experience requirement is so watered down now that it is almost worthless. I predict the two-year requirement will end up the same. So just be honest and say you want get rid of the 150-hour requirement. The talent shortage is now over, with firms hiring interns two years in advance. So the justification for the proposal does not real exist any more. It would decrease entry barriers, but it is hard to argue with the increasing complexities of the accounting profession that coming out of college with fewer skills makes sense. I am opposition of the proposed change.

Rick W. Rayson

Educator

I am a retired Deloitte partner with 40 years of public accounting experience. I now am an adjunct lecturer of accounting and auditing at Chapman University in Orange, CA. The 150-hour requirement was a fine approach but has proven to be less than what was intended. Many students do not pursue accounting majors or careers, in part due to the cost and time required under this outdated requirement. California will soon adopt alternative pathways. Many of my students are not pursuing the additional 30 hours. I have also seen many students who fill the 30 hours with non-accounting type courses including lower-level courses. I support the alternative pathways. We need to encourage and motive our students to pursue careers in accounting. The firms are stepping up with increased compensation and the training and experience in public accounting continues to be outstanding. Let's move on.

Ken Green

Other

I am a retired CPA with my license in inactive status upon retirement. It appears to me that this is adding a pathway that is exactly the same as when I joined the profession in the late 1970's. When the AICPA decided to implement the 150 hour rule, I was against it as I believed it would further decrease the number of otherwise highly qualified candidates entering the CPA ranks.

In my opinion, and that of many of my colleagues in smaller firms, the second year of working experience was far more valuable than 30 more credit hours. For me, and I am sure for many others, adding another year's worth of college tuition debt would have been a barrier to me pursuing a career as a CPA, a highly rewarding and successful career that I enjoyed. Decades later, I am glad to see that the AICPA is looking to reinstitute this reasonable pathway, and whole-heartedly support its adoption.

Name Redacted

Other

I graduated with a masters of accountancy and could not take the CP. A the exam because I did not work for a firm. No one would hire me because I believe my age, but I cannot confirm that. I did complete the one hundred fifty hours, but my barrier was, I did not have experience an accounting from an accounting firm is what I was told when I went to apply at the state of michigan. I spent 12 years looking for a job.

Took a job at [redacted], only to learn that those owners were not licensed either, but we're given access to auditing practices of sorts. As a matter of fact, I had more education than the owners of the "successful" accounting firm in [redacted]. I don't think the 150 hours is the problem. I think that finding a job. I'm working for an accounting firm. Is the issue nurses do not have to get a job in the industry? Before they get licensed, neither do doctors? Medical assistance Don't need to work before a. License or certification. It is harder to become ACP. A, if you're not connected, which is discriminatory, in a sense. I believe the education is useful. Each school has a different approach. To the introduction of the concepts. It is easier to become an enrolled agent. Then it is an accountant, they have less education. Then a college graduate, the enrolled agents do.

John Councilman

Other

As a user of compiled financial statements required by certain government regulators, I am finding it increasing difficult to hire a CPA who will perform them. We are a small mortgage company with net revenues less than \$1 million dollars per year. Most CPAs suited to our size bracket cannot produce them because it requires peer reviews. This makes us hire larger firms where the signatory CPA pushes the real work off to a less than competent junior. There appears to be some sort of political red tape associated with peer reviews that smaller CPAs find so egregious that they won't undergo it. I strongly recommend that you revise your peer review process or remove the requirement for compilations where gross revenue is less than \$5 million dollars.

Name Redacted

Other

I don't think it is fair to lowering the education requirements for CPA licensure. All of us who had to take out additional student loans in order to sit for the exam will feel jaded at the industry as a whole and more of us will leave. If the standards are to be lowered, then we should be reimbursed for the additional education that the governing body's forced CPAs to take on. This is a terrible move, and it will not be met favorably especially those of us that were forced to endure the additional financial burden for the dream of becoming a CPA. IF YOU WANT MORE PEOPLE GOING INTO THIS PROFESSION PAY MORE!!!!

Name Redacted

Other

These changes would be immensely beneficial to finance professionals like myself with years of experience but did not take the traditional accounting route. I have looked at completing the CPA in the past and was deterred based on the 150 credit requirement, which meant doing another MS (when I already have a technical masters, with a BS in finance). The credential would have been important for my career. I am currently pursuing the CMA. I have controllership experience but without the CPA credential it leaves me a leg down. I sincerely hope these changes are enacted. It would be revolutionary for folks like me. Thanks.

Name Redacted

Other

This is a decent idea if you want to help bring a MARGINAL percentage of new talent into the accounting field, however, my original thoughts on the matter still stand.

The BEST way to get new talent into the accounting field is to:

1. Increase pay across the board for new and experienced accountants (it's ungodly to work 60+ hours per week, at what essentially amounts to below-average salaries for the US market)(the pay needs to start attracting would-be talent that are eyeing other, higher-paying fields if this is going to change anytime soon).
2. Set limits on the amount of overtime worked per person, per firm.
3. If overtime is required, make sure the hourly pay rate is DOUBLED for those who must work it.

I realize these solutions are more of an individual firm issue, but these solutions will go further in attempting to fix your talent shortage in accounting more than ANY proposed remedy that changes the number of required credits needed to sit for the CPA.

People get master's degrees every day, because they believe the juice is worth the squeeze. No, the required credits are not the issue here, the issue is the juice isn't sweet enough yet.

Vanesa

Other

I am a working professional within the Big 4 and am within an indirect tax service line that does not require a CPA per se. My concern is I have already obtained a bachelors (B.S. Economics) with a minor in business at Texas A&M University; however, there is/was no option for "Accounting" as a minor. This effectively limited my accounting education as I could not take additional "core accounting courses" required for intermediate courses. My question stands: Would the third licensure pathway allow for someone in my situation to earn the "accounting concentration classes" at a community college to be eligible for CPA examination? I am assuming my indirect tax work experience would meet the 2-year work experience requirement (I've worked directly for 3 years with my supervisor/manager who is a TX CPA)?

Emily

Other

Hello,

I believe to aid in the CPA shortage these updates will appeal to my generation. Many people want to career pivot and the CPA will be more achievable if they can get a master's degree with 1 year of experience for CPA licensure. The requirement barriers that have been around for years need to change with the times and I personally would be happy with this change since I'm going to pursue a master's in accounting as well. The reason why I wouldn't get a CPA is because of the current barriers. I also think having CPA licensure approved across the board with lesser state limitations will be appealing, as it increases the value for new graduates.

Thank you and I hope this will be considered.

Dan Vuckovich

Other

Thank you very much for the opportunity to provide input on this exposure draft. The work of the NASBA/AICPA UAA Committee is challenging, understanding it is tremendously difficult to arrive at a suggested approach that can meet the needs of the various jurisdictions and stakeholders. Thank you all for your considerable efforts to strengthen the profession and protect the public.

No doubt mine is a minority opinion among respondents, but I feel compelled to voice it. Please withdraw this exposure draft in its entirety. There's nothing proposed that actually improves the profession or provides more protection for the public. On the contrary, allowing a candidate to obtain licensure with only a bachelors degree by tagging on an additional year of experience, a year the candidate will get anyway just by showing up for work, brings nothing new into the profession.

In a business environment for which the profession and the public it serves demands MORE knowledge and a more diverse skillset from the newly-licensed CPA, to lessen the licensure requirements compared to those that even existed in the mid-1980's when the profession was challenged to encourage the best and brightest to choose it, makes absolutely no sense. None.

Frankly, my disappointment in us as a profession grows daily as I read about another State Society pounding their chest espousing "saving the profession" by promoting legislation that lessened the requirements to entry. The objective cited by all is that by lessening the educational requirement, a major influx to the candidate pipeline will follow. I don't believe that will be the effect at all. Only by increasing the entry-level pay to that matching or exceeding amounts paid to graduates of other competing disciplines, along with adjusting the profession's work/life balance model, will we once again entice the best and brightest to join the profession. And that MUST be our goal, not just to gain bodies. Having the candidate come into the profession less educated is not likely to convince employers to increase entry-level pay to an amount more than it is right now for the candidate that does have the valuable extra year of foundational education.

Regardless what has already been done legislatively in some jurisdictions, very irresponsibly in my view, I urge the UAA Committee to scrap the exposure draft, and allow the many facets of CPA Evolution, the requirements of the AICPA/NASBA's Experience, Learn, and Earn (ELE) program, and the variety of recommendations offered in the final report of the National Pipeline Advisory Group (NPAG), to work as intended. And, by most accounts, those efforts are working.

Dan Vuckovich, Retired CPA

Date: April 30, 2025

From: [REDACTED]
Legal Counsel to [REDACTED] Board of Accountancy
[REDACTED]

RE: Comments on AICPA/NASBA Exposure Draft Issued March 4, 2025

Disclaimer: These are my personal opinions. These comments may not reflect the opinions of the [REDACTED] state board.

Comments on Section 5:

- I recommend simplifying the content of this section by stating the three E's for each pathway in one single paragraph. This could be done like this starting with Section 5(c)(2) by adding the experience from Section 5(f)(1) and (2):
 - (2) ~~The education requirement for a certificate shall be met through any of the following pathways:~~ An applicant for initial licensure must meet the education, experience and examination requirements set forth in one of the three following pathways:
 - A. A post baccalaureate degree conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule, [passing scores on the CPA exam, and one year of experience as defined by Board rule](#);
 - B. A baccalaureate degree plus an additional 30 semester credit hours, conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule, [passing scores on the CPA exam, and one year of experience as defined by Board rule](#); or
 - C. A baccalaureate degree conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule, [passing scores on the CPA exam, and two years of experience as defined by Board rule](#);

Then proposed the new proposed language in Section 5(f)(3) could be relocated to follow the above as Section 5(c)(3):

(3) This experience shall include providing any type of service or advice representing the skills needed at the time of initial licensure to serve the public and involves the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which was verified by a licensee, meeting requirements defined by Board rule. This experience would be acceptable if it was gained through employment in government, industry, academia, or public practice.

Comments on Section 23

- “Practice Privilege” is not defined in the model act or the model rule. What does it mean? It should be defined.
- I suggest retaining the state-based substantial equivalency standard and NOT moving to individual-based mobility.
 - State-based mobility works well now and does not require a lot of work by state board staff.
 - Mobility for CPAs is unique among licensed professions. I’m not aware of any other profession that allows one state’s licensees to practice in that state, on the honor system, without first obtaining a registration from that state board.
 - If all the states adopt the new pathway, bachelors degree plus 2 years’ experience, the states will still be substantially equivalent. So, there is no need to change the majority of the language in Section 23 beyond any efforts to simplify and streamline the language.
 - I do like the addition in Section 23(a)(1) of “in good standing.”
- How will individual-based mobility work? Will CPAs need to contact state boards for a determination? Then it’s not mobility (hands off, no notice, no fee) anymore. It’s a hybrid reciprocity but without a license. State board staff will be doing more work to determine eligibility for people that are not paying a licensing fee. That is not a good use of the already limited state resources for many state CPA licensing boards. State board staff should be using their time to prepare for board meetings, issue licenses, review and investigate complaints, and work on proposed law amendments. It is essential that these model law changes do not increase state board work for non-state licensees.
- I recognize that there may be a sense urgency with some states getting ahead of AICPA/NASBA model law changes and adding additional pathways to licensure. However, those changes only impact new CPAs licensees who are licensed under the new pathway. Even with statutory changes, it will take time for the pipeline of candidates to change and for there to be several new CPAs licensed under the new pathway.
 - If we keep substantial equivalency as a state-based determination, everyone licensed before 12/31/2024 retains eligibility for mobility.
 - Anyone licensed after under the bachelor’s plus two years pathway will be eligible for mobility/substantial equivalency once the state they seek to practice in adopts that new pathway. Until then, new licensees will have to wait a few years for all the states to adopt the new pathway and become substantially equivalent for all licensees again. I don’t see a problem if new licensees are not eligible for mobility right away.

Finally, I would note that Rhode Island is currently moving forward with the process to amend our legislation to include the bachelors degree plus 2 years’ experience pathway, but any legislation could not be considered until next year.



April 22, 2025

To: AICPA, NASBA

From: Troy Hyatt, Chair and Associate Professor

Mark Cowan, Distinguished Professor and Director, Master of Science in Accountancy-Taxation Programs

Josh Filzen, Professor and Director of Master of Science in Accountancy Programs

RE: Comments on 2025 Uniform Accountancy Act (UAA) Exposure Draft

We are pleased to submit our comments on the 2025 UAA Exposure Draft. By way of background, we are experienced professors who administer and teach in graduate accountancy programs at Boise State University, one of only 194 universities to be accredited in both accounting and business by the Association to Advance Collegiate Schools of Business (AACSB). In recent years, we have revised, expanded, and devoted significant resources to our graduate accountancy offerings in response to changes in the CPA profession and CPA Evolution. We currently offer the following AACSB-accredited graduate programs: 1) a Master of Science in Accountancy (MSA) program, which students can either take on campus or asynchronously online; 2) an MSA, with Information Systems and Controls emphasis (on campus); and 3) an MSA, Taxation (MSAT) program (on campus).

Our comments are limited to the Exposure Draft's provisions that would effectively eliminate the requirement for candidates for CPA licensure to earn at least 150 semester hours of college education and "[e]nable states to adopt a third licensure pathway (earn a bachelor's degree, complete two years of professional experience, and pass the CPA Examination)." In prior iterations, this proposal was referred to as a "CPA competency-based experience pathway" because it would allow candidates for CPA licensure to substitute one additional year of experience in accounting for earning 30 additional semester hours of college education beyond the normal 120 semester hours required for the baccalaureate degree. We argue that 1) the 150-hour requirement, despite its flaws, should be retained and 2) if the profession insists on moving ahead with providing an experience alternative, that the UAA should follow the example set by Ohio; that is, candidates for licensure must either have one additional year of experience **in accounting** or a master's degree **in accounting**.

The 150-Hour Requirement Should be Retained

As we previously stated in our comments on the 2024 Proposed CPA Competency-Based Experience Pathway (a modified version of which is included in the 2025 UAA Exposure Draft), providing an experienced-based pathway to licensure will not directly address the root causes of the pipeline problem and will have unintended negative consequences on access to graduate education in accountancy. While the 150-hour requirement appears to be an easy target for reform, students do not see it as the primary barrier. As numerous press reports have stated, the real reasons fewer students are choosing to study accounting are 1) the negative stereotypes/image of the work CPAs do, 2) the perceived lack of work-life balance in the profession, and 3) insufficient starting salaries when compared to other career opportunities.

Until these issues are directly addressed (or rendered moot by a recession or other market changes), the accountancy profession will remain unattractive to many students. Allowing an additional year of experience to substitute for the additional 30 credits of education does little to address these core barriers.

The exposure draft's proposal to change the 150-hour rule would have negative effects on the profession long after the pipeline problem has dissipated. Economic turmoil in recent weeks and recent layoff announcements by major CPA firms and the federal government (particularly at the Internal Revenue Service) indicate that the pipeline problem may already be resolving itself. If so, the profession would be reducing educational requirements and access to graduate accounting programs in response to a short-term problem in a way that would be difficult to undo when the problem is ultimately resolved by other forces. No other profession to our knowledge has reduced its educational prerequisites in recent years. The CPA profession would thus stand alone among the professions in de-emphasizing the importance of academic education.

In the attached article, "The Pipeline, Graduate Accountancy Programs, and the 150-Hour Rule," 181 *Tax Notes Federal* 1051 (2023), we explain how allowing alternatives to the 150-hour requirement will have the unintended side effect of limiting access to graduate study in accountancy. The article was written in response to the Experience, Learn, and Earn (ELE) program, but its arguments apply equally to the experience-based pathway proposed in the exposure draft. As noted in the article, the 150-hour requirement, as implemented, is imperfect—making it easy to criticize. But the solution is to strengthen it (by, say, specifying the content of the extra credits) rather than weaken it.

Our main concern (as explained in more detail in the attached article) is that the existing high quality, accredited, affordable, and accessible graduate accountancy programs at Boise State and many other institutions with limited resources may not be sustainable if an additional year of experience can substitute for an additional 30 credits of college education. The UAA exposure draft would signal to students that advanced education in accounting doesn't matter. If given a choice, many accountancy students will choose to work for an additional year rather than earn a graduate degree that arguably would better prepare them for their careers and the CPA exam. Thus, many graduate accountancy programs will lack the critical mass of students to remain open. If regional, affordable graduate programs close, those students who do wish to earn a graduate degree will be left with fewer, and much more expensive, options.

With all the challenges facing the profession—including CPA Evolution; increased complexity in accounting, taxation, and auditing; the emphasis on analyzing, interpreting, and visualizing data; the rise of disruptive technologies like artificial intelligence; and the questions and opportunities posed by private equity investments in CPA firms—this is not the time to reduce access to accredited, university-based graduate education for aspiring CPAs.

Because the exposure draft fails to directly address the root causes of the pipeline problem and has the potential to undermine graduate education in accountancy, we recommend that the proposed experience-based pathway in the UAA Exposure Draft should not be implemented. Instead, the profession should focus its efforts on addressing the other barriers noted above. While addressing stereotypes, perceptions of work-life balance, and salary structures would be more difficult than reforming the 150-hour rule, doing so would be more likely to attract additional students to the profession without jeopardizing access to the quality graduate accounting education that is critical to the profession's future.

Alternative: Follow Ohio's Example

We appreciate that there are major forces within the profession advocating for the experience-based pathway in the UAA Exposure Draft and that several states have or are considering independently revising their CPA licensure laws to provide an experience-based pathway. Thus, although we view this approach as short-sighted, we understand it may be inevitable. ***If the profession insists on offering an experienced-based pathway in lieu of education, then we recommend that the UAA adopt Ohio's approach to licensure.***

Ohio's new CPA licensure law, effective January 1, 2026, requires candidates to have a baccalaureate degree with an accounting concentration and two years of experience in accounting or a master's degree with an accounting concentration and one year of experience in accounting. While Ohio's Board of Accountancy will need to provide specific guidance in the coming months, it appears that, unlike the UAA Exposure Draft, the Ohio law equates accounting *experience* with accounting *education*—eliminating the “30 credits of anything counts” pathway in the current 150-hour requirement. (We refer to this as the “Easy Credits” option in the attached article.)

If an experience-based pathway is created, then there is no reason to continue to allow non-accounting-related academic credits to count toward the 150-hour option. If a candidate wants to substitute academic credits for the additional year of experience ***in accounting***, then those credits should also be ***in accounting*** or in accounting-related courses. Following this approach would eliminate the meaningless “30 credits of anything” pathway that has undermined the 150-hour requirement since its inception and has made it easy to criticize. It is hard to imagine that eliminating the “anything” pathway would hurt potential candidates, since those who happened to have earned an additional 30 credits in non-accounting-related courses (like those who use what we label the “Accidental” option in the attached article) could still attain licensure via the additional year of accounting experience. (In any case, the UAA can use grandfather or sunset provisions to ensure that any candidates currently in the pipeline are held harmless from the removal of the “anything” pathway.)

Following Ohio's approach would strengthen the education requirements for licensure and signal that education—and specifically graduate education in accounting—matters. It would give programs like ours a better chance of staying open and continuing to serve the profession.

Thank you for considering our comments and the arguments in the attached article.

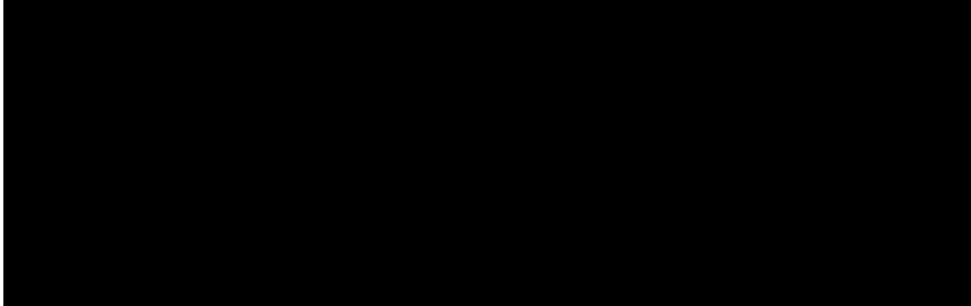
I think the proposed Uniform Accountancy Act (UAA) changes are needed to continue growing the profession. I would not have obtained my CPA certification with the current rules in place. I was a non-traditional student. I took several college classes during and after high school, and I was able to enroll at a local university as a junior at the age of 26. I worked 30 hours a week as the office manager of an insurance agency while in school. By the time I graduated, I was married, had full custody of my stepson and had a child on the way. I stayed at home for a few years. When returning to work, I was interviewed by a prospective employer's CPA. I did not get the job, but the CPA called and asked if I would consider working for him. When I realized that the rules were changing to require an additional 30 semester credit hours, my employer worked with me to get the two years of professional experience needed to qualify under the old rules. I received my license on March 17, 2000.

Fast forward 25 years - we have a young staff accountant in our office who has her BS degree in accounting. She has been trying to get the additional 30 semester hours needed, and for one reason or another, has not been able to. She is young, energetic, and smart. We are working with her to obtain the additional hours, and hope that she will continue working towards receiving certification. If not for the additional hours, I believe that she would already have her certification.

If I were graduating today with a four-year degree, you would have a hard time convincing me that I need to continue for another year to be able to sit for the CPA exam. That is not realistic for many, financially or otherwise.

I am in favor of the proposed changes and appreciate the opportunity to comment.

Catherine Johnson



May 02, 2025

American Institute of Certified Public Accountants (AICPA)
220 Leigh Farm Road
Durham, NC 27707-8110

NASBA Joint UAA Committee
150 4th Avenue North, Suite 700
Nashville, TN 37219-2417

Re: Comment Letter in Support of 2025 Exposure Draft: Proposed Uniform Accountancy Act Changes (With Recommended Modifications)

Dear Members of the Joint UAA Committee:

I write to express strong support for the 2025 Exposure Draft's proposed revisions to the Uniform Accountancy Act (UAA), particularly the third licensure pathway and individual-based mobility model. These changes represent a critical step toward modernizing CPA licensure and addressing workforce shortages. However, I urge the committee to further enhance accessibility and equity by adopting the following modifications:

Recommended Additions to the Proposed Pathways

1. Expand Educational Flexibility

- Allow candidates to qualify for licensure by completing **any one** of the following:
 - A **professional certificate in Income Taxation** (equivalent to 100 semester hours: 75 federal/25 state tax credits).
 - A **professional certificate in Accounting** (equivalent to 100 semester hours).
 - **120 semester hours at an accredited U.S. university** (even without a degree).
 - A **bachelor's degree in any major**, provided the candidate completes two years of professional experience and passes the CPA Exam.

2. Eliminate the 150-Semester-Hour Requirement

- Remove the 150-hour mandate entirely, recognizing that competency is better demonstrated through rigorous exam performance and supervised experience rather than arbitrary credit-hour thresholds.

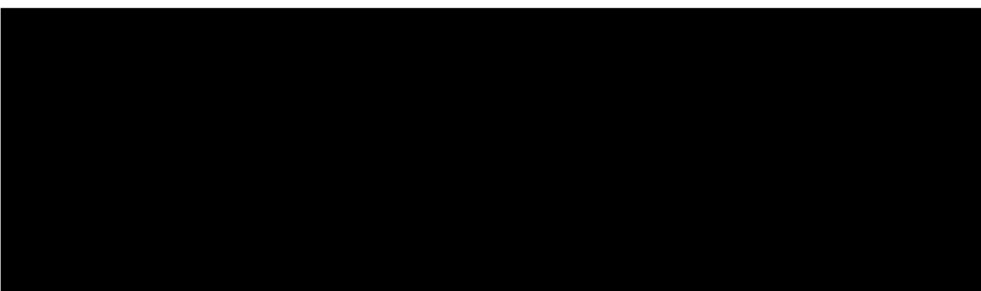


3. Broaden Accounting Concentration Requirements

- Permit candidates to pursue majors or concentrations outside traditional accounting (e.g., data analytics, finance) while still meeting licensure criteria, provided they pass the CPA Exam and fulfill experience requirements.

Rationale for Modifications

- **Addressing Workforce Shortages**
 - The accounting profession faces an unprecedented talent crisis, with declining CPA candidates and high attrition rates among early-career professionals[1][4][7]. By valuing diverse educational backgrounds-including non-degree holders with professional certificates or partial credits-these changes would attract skilled individuals from underrepresented groups and non-traditional pathways.
- **Competency Over Credentialism**
 - The CPA Exam itself ensures technical proficiency, while supervised experience validates practical skills[2][3]. Requiring 150 hours or a master's degree disproportionately burdens candidates from low-income backgrounds and fails to correlate with long-term professional success[6][8].
- **Alignment with Industry Trends**
 - Professionals increasingly pursue micro-credentials (e.g., taxation certificates) to meet evolving market demands. Recognizing these certifications as valid educational pathways would align licensure with modern learning trends and employer needs[5][7].
- **Preserving Rigor**
 - The proposed modifications retain the core pillars of CPA licensure-education, examination, and experience-while removing outdated barriers. The two-year experience requirement ensures candidates possess the skills to protect the public interest[3][4].



Conclusion

The 2025 Exposure Draft's proposed changes are a laudable effort to revitalize the CPA pipeline. By incorporating the above recommendations, the AICPA and NASBA can further demonstrate leadership in creating a inclusive, dynamic profession ready to meet 21st-century challenges.

Thank you for considering these enhancements. I am available to discuss this feedback further at your convenience.

Sincerely,



Citations

-[1][2][3][4][6][7][8]

Citations:

[1] 2025 Proposed Uniform Accountancy Act Changes - NASBA

<https://nasba.org/blog/2025/02/27/2025-exposure-draft-proposed-uniform-accountancy-act-changes/>

[2] [PDF] Uniform Accountancy Act Eighth Edition - January 2018 - NASBA

<https://nasba.org/wp-content/uploads/2025/02/2025-UAA-Exposure-Draft-Proposed-Changes.pdf>

[3] [PDF] Item 2.I - 2025 UAA Exposure Draft - California Board of Accountancy

<https://www.cba.ca.gov/cba/communications-and-outreach/meetings/2025/cba/march/Item%202.I.%20%202025%20UAA%20Exposure%20Draft%20RW.pdf>

[4] Proposal Supporting Additional Path to CPA Licensure Open for ...

<https://insidepublicaccounting.com/2025/03/06/proposal-supporting-additional-path-to-cpa-licensure-open-for-comment/>

[5] Exposure draft: Proposed Uniform Accountancy Act Changes

<https://www.aicpa-cima.com/advocacy/download/exposure-draft-proposed-uniform-accountancy-act-changes>

[6] Proposed Changes to the Uniform Accountancy Act - NASACT

https://www.nasact.org/article_content.asp?edition=3§ion=1&article=218

[7] AICPA, NASBA propose additional path to CPA licensure, individual ...

<https://www.journalofaccountancy.com/news/2025/feb/aicpa-nasba-propose-additional-path-to-cpa-licensure-individual-mobility/>

[8] AICPA and NASBA Propose New CPA Licensure Pathway for Public ...

<https://www.nysscpa.org/news/publications/nextgen/nextgen-article/aicpa-and-nasba-propose-new-cpa-licensure-pathway-for-public-comment-03042025>



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April 30, 2025

Thomas Neill, CPA
Chair, AICPA UAA Committee
American Institute of CPAs
1345 6th Avenue 27th Floor
New York, NY 10105

Dan Vuckovich, CPA
Chair, NASBA UAA Committee
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Subject: Response to AICPA and NASBA February 2025 Proposal for CPA Licensure Pathways

Dear Chairs Neill and Vuckovich:

INTRODUCTION: A PROFESSION AT A CROSSROADS

The accounting profession stands at a critical crossroads. The decisions we make today — about who becomes a CPA, how they are prepared, and what the CPA license ultimately represents — will define the future strength, credibility, and public trust of our profession for generations to come.

Across the country, CPA licensure standards are being rewritten at an unprecedented pace. There is leadership — but it is dangerously incomplete. The process is moving fast, but it largely excludes the academic institutions that have built and sustained the CPA pipeline for decades. Changes of this magnitude demand full, inclusive dialogue — not silence, shortcuts, or narrow consensus.

At the center of this transformation is the **February 2025 proposal** from the AICPA and NASBA to introduce multiple new "pathways" to CPA licensure. It is in response to that proposal — and in defense of both innovation and professional integrity — that this comment letter is submitted.

While framed as modernization and flexibility, the February 2025 proposal rests on a dangerous false equivalence: the assumption that one year of unstructured workplace experience is comparable to one year of accredited, structured graduate education.

This assumption is not merely debatable — I see it as fundamentally flawed.

Graduate education is intentional, rigorous, and quality-controlled — designed to develop broad technical expertise, critical thinking, ethical judgment, and research capability. Workplace experience, while valuable, is business-driven. It is shaped by operational needs, not by a mission to build independent, ethical professionals ready to serve the public trust. Substituting one for the other is not modernization. It is erosion.

The dangers of this approach are already visible. California, through its separate AB 1175 legislation, proposes to eliminate the 150-hour model entirely by 2029 — lowering educational standards to a baccalaureate degree with a concentration in accounting and replacing structured experience with basic certification. If California's model spreads, it will fragment national standards, undermine public trust, and erode interstate mobility protections for CPAs.

If the AICPA and NASBA are aware of these risks and remain silent, that silence is indefensible. They owe it to the profession — and to the public — to sponsor a full, transparent examination of these issues before irreversible damage is done.

This letter does not oppose innovation. It welcomes innovation — but only innovation that honors rigor, demands true equivalence, and strengthens, rather than weakens, the CPA's meaning in the eyes of the public. The time to act is now. The challenges, risks, and opportunities posed by the February 2025 proposal — and the broader future of CPA licensure — are explored more fully in the sections that follow.

EXECUTIVE SUMMARY

This comment letter responds directly to the February 2025 AICPA and NASBA proposal to expand CPA licensure through multiple new pathways. While the need for innovation is real, any reform must preserve the rigor, structure, and public trust that the CPA credential has historically represented.

The core concern addressed herein is the false equivalence between structured graduate education and unstructured workplace experience — a substitution that risks undermining both candidate preparation and public confidence. Recent developments in California (AB 1175) illustrate the dangers of lowering educational standards without appropriate safeguards.

This letter advocates for thoughtful, evidence-based reform that strengthens the CPA profession by:

- Reaffirming the value of the structured academic 150-hour model,
- Designing experiential pathways that are rigorous, structured, and educationally robust,
- Engaging academic institutions as full partners in licensure modernization,
- Demanding transparency, measurement, and public accountability for all licensure pathways.

The accounting profession has the opportunity to lead — but only if modernization is pursued with integrity, inclusivity, and a steadfast commitment to the public trust.

I. THE ROAD TO REFORM: HOW WE GOT HERE - AND WHERE WE'RE GOING WRONG

The 150-hour education requirement was not a bureaucratic formality — it was a profession-wide safeguard, forged over decades, in response to the rising complexity, judgment demands, and ethical risks of modern finance. It emerged from a clear recognition: that undergraduate education alone could no longer prepare CPAs for the public trust they must uphold.

By the 1980s, state boards, educators, and professional bodies acknowledged that deeper preparation was essential — not just for technical competence, but for analytical reasoning, ethical decision-making, and adaptability to change. One more year of structured, accredited education was not a burden; it was a bulwark.

By 2015, all 55 U.S. jurisdictions had adopted the 150-hour model. Even California — once reluctant — aligned with the national consensus in 2014. This alignment elevated the profession. It ensured cross-state mobility, protected the integrity of the CPA, and reaffirmed the public's trust.

The results were measurable: graduate programs introduced advanced content in fraud, valuation, sustainability, information systems, and professional ethics. Students entered the workforce better prepared — not just for exams, but for an unpredictable and high-risk environment. Yet today, this foundation is being quietly disassembled — not through thoughtful reform, but through reactionary accommodation. Yes, pipeline challenges are real. But the response must not be to lower the bar.

The February 2025 AICPA/NASBA proposal introduces multiple licensure “pathways” — allowing, for the first time, unstructured workplace experience to fully substitute for graduate education. It is not a modernization of the 150-hour model. It is a retreat from it.

The critical failure lies in what this proposal *does not do*: it offers no evidence of educational equivalence, no quality controls for the workplace, and no assurance that the public will be served by equally prepared professionals across all three paths. The next section examines in greater detail why equating unstructured workplace experience with structured graduate education poses a fundamental risk to the profession's future.

II. FALSE EQUIVALENCE: THE DANGEROUS MYTH AT THE HEART OF REFORM

At the core of the AICPA and NASBA's February 2025 proposal is a flawed and dangerous premise: that a year of workplace experience — unstandardized, unaccredited, and employer-driven — is functionally equivalent to a year of structured graduate education. Unfortunately, it is not.

Graduate education is purpose-built. It is designed to develop professional breadth, sharpen ethical judgment, and challenge students to think across frameworks — accounting, legal, financial, and technological. It is assessed, accredited, and delivered by institutions accountable to the public.

Workplace experience, by contrast, is shaped by business imperatives. New hires — especially those without graduate preparation — are often siloed into narrow tasks. Firm training varies dramatically. Learning is subordinated to billable hours. Most importantly, no employer — especially not in a small or mid-sized practice — is tasked with ensuring broad, developmental, ethics-oriented learning outcomes.

This is not an indictment of the workplace — it's a recognition of what it is not. The workplace is where CPAs apply what they have learned — not where foundational learning should occur.

Universities, despite resource constraints, have expanded their curricula to reflect the changing profession: ESG reporting, cybersecurity, predictive analytics, AI governance. These are not theoretical courses. They are real-world challenges that employers now expect graduates to handle on day one.

Critics argue that universities are out of step with the profession. To some extent, yes — the academy must constantly evolve. But it is equally true that the profession has withdrawn from the academic space: fewer guest lectures, fewer practitioner visits, fewer sustained engagements. Pandemic disruptions and algorithmic hiring have deepened this divide.

If we are to close the pipeline gap, the answer is not to replace one leg of the stool with a shorter one. The answer is to repair the entire structure — and that includes greater investment and engagement in the educational pipeline, not its dilution. Recent developments in California illustrate how quickly these risks can materialize when educational standards are weakened — a case study discussed in the following section.

After spending more than four decades in this profession, I see a growing risk of this change potentially reclassifying accounting from a true profession to a skilled technical occupation, akin to engineering and other applied fields.

The CPA has historically stood shoulder-to-shoulder with law and medicine as a true profession — defined by rigorous, formal education, independent licensure, and a fiduciary duty to the public. By reducing structured graduate education by as much as a third and replacing it with firm-directed work experience, we risk severing the very attributes that distinguish a profession from a trade. Professions are built on independent, standardized preparation; trades are built on employer-driven task training. If we allow CPA readiness to hinge primarily on workplace exposure, no matter how well-intentioned, we move accounting from the realm of learned professions to the realm of applied trades — diminishing the CPA's authority, the public's trust, and the long-standing parity accounting has held with law and medicine in the structure of American civic and economic life.

I am deeply concerned that we are on a path where the vision for the CPA's future is shifting — from a profession to a highly skilled trade. I believe the AICPA and NASBA owe it to me, and to the hundreds of thousands of current and future CPAs, to clearly and unequivocally state that this is *not* their intention.

III. CALIFORNIA'S AB 1175: A CASE STUDY IN COLLAPSE WITHOUT GUARDRAILS

It is important to be clear: California's AB 1175 is not the direct result of the AICPA and NASBA's February 2025 proposal. It arose separately — driven by different political and policy forces.

Yet the existence of AB 1175 powerfully illustrates why the AICPA and NASBA proposal must be challenged. It shows where the profession can go — and how quickly — when fundamental standards are abandoned without strong national leadership, academic partnership, or public accountability.

Unlike states such as Ohio, Virginia, and Indiana — which introduced flexibility while preserving the 150-hour standard as an option — California proposes to eliminate the 150-hour model entirely by 2029.

This is not about expanding access. It is about lowering the floor — redefining CPA licensure as attainable with a basic undergraduate degree in accounting and a certificate, rather than a master's degree and professional experience. It substitutes experiential depth and educational breadth with minimal compliance.

Supporters of AB 1175 describe it as modernization. It is not! It is an unprecedented break from the national consensus — and a warning of what happens when expediency replaces rigor.

California's Board of Accountancy has not fully or transparently informed legislators, students, universities, or the public of the consequences, including:

- Estimated loss of \$100 million per year in academic revenue in California alone
- Over \$1 billion in losses nationally if other states follow
- Erosion of advanced coursework, research investment, and faculty capacity
- A less-prepared CPA workforce, facing greater ethical, regulatory, and technical risk

At the same time, national efforts to preserve mobility across states are undermined. CPAs licensed under reduced California standards may face rejection in other jurisdictions. Decades of progress toward uniform licensure could unravel.

For those of us in California, AB 1175 is an immediate concern. But for the profession as a whole, it is also a warning: this is what happens when standards are gutted in the name of pipeline solutions — and when no guardrails exist to protect against unintended consequences.

If national leadership fails to act, AB 1175 may be only the beginning. It is not an isolated proposal — it is a glimpse of the future if the AICPA and NASBA pathway model is adopted without clear protections, quality standards, or institutional debate.

Once the profession lowers the bar, politically and professionally, it becomes easier to lower it again. Beyond California, the broader implications for higher education, students' career readiness, and public trust are examined in the next section.

While other states are modernizing licensure by expanding access — without sacrificing the 150-hour academic pathway — California's AB 1175 eliminates that standard altogether. The following comparison highlights how unusual and isolated California's approach truly is:

Jurisdiction	Structure	Preserves 150-Hour Academic Pathway?	Adds Pathways or Eliminates?
Ohio	Multiple (150-hour + experiential)	✓ Yes	Adds
Virginia	Multiple (150-hour + experiential)	✓ Yes	Adds
Indiana	Multiple (150-hour + experiential)	✓ Yes	Adds
California (AB 1175)	Single reduced pathway only	✗ No	Eliminates

Table prepared by ChatGPT

Note regarding the figure above. Comparison of CPA licensure reform efforts across key states. Most states retain the academic rigor of the 150-hour model while offering structured experiential alternatives. California stands alone in eliminating the academic pathway entirely.

IV. COLLAPSING FOUNDATIONS: POTENTIAL IMPACTS ON EDUCATION, STUDENTS, AND PUBLIC TRUST

While efforts to modernize CPA licensure are important, it is equally important to recognize the potential risks — especially when educational standards are significantly reduced. If not carefully managed, these risks could have profound consequences across universities, student preparation, and the public's confidence in the profession.

1. Potential Impact on Higher Education

Graduate accounting programs play a critical role in preparing students for professional success. More than **25,000 students** are currently enrolled in graduate-level accounting programs nationwide.

These programs deliver structured, advanced coursework that builds the technical, ethical, and analytical skills expected of CPAs.

Research clearly shows that this preparation matters. A 2019 study analyzing CPA Exam performance concluded: **“Candidates who completed a graduate degree significantly outperformed their undergraduate-only counterparts on the CPA exam.”** (Rau, Nagle, Menk, 2019)

The study also emphasized that graduate education provides a broader and deeper exposure to complex topics critical to CPA readiness — topics that may be missing when students simply "add" undergraduate credits to meet licensure hours.

If California’s model — allowing CPA eligibility through any baccalaureate degree with only a concentration in accounting — becomes widespread, the consequences could be substantial:

- Graduate program enrollments could decline dramatically,
- Annual financial impacts on universities could approach **\$1 billion nationally**,
- Specialized accounting courses in ESG, forensic auditing, cybersecurity, and complex tax matters could disappear,
- Research investment and faculty strength could erode, weakening the profession's educational foundations.

The issue is not merely financial. It is about sustaining the infrastructure necessary to prepare CPAs to navigate an increasingly complex global economy.

2. Potential Impact on Students

Reduced educational requirements could unintentionally disadvantage students in critical ways. While the immediate appeal of lower educational costs is understandable, the long-term consequences are clear.

Graduate-level preparation correlates with:

- Higher CPA exam pass rates,
- Stronger readiness for leadership roles,
- Greater career mobility across industries,
- And greater resilience in a rapidly changing regulatory and technological environment.

The Rau, Nagle, and Menk (2019) study found that graduate degree holders achieved an average CPA exam pass rate of **58.3%**, compared to **48.8%** for those completing only undergraduate coursework — a statistically significant difference.

In addition to technical competence, graduate programs cultivate critical thinking, ethical reasoning, and interdisciplinary skills that are increasingly demanded of professionals in fields like ESG assurance, AI governance, and cybersecurity advisory.

Short-term savings on tuition must be weighed carefully against these broader, long-term career advantages.

3. Potential Impact on Public Trust

Ultimately, the CPA credential exists to protect the public interest. It signals that the holder possesses not just technical proficiency, but professional judgment, ethical rigor, and resilience under pressure.

Reducing the educational preparation required for CPA licensure at a time of growing financial complexity, technological disruption, and regulatory scrutiny carries real risks:

- Greater variability in practitioner readiness,
- Heightened exposure to technical and ethical failures,
- Erosion of public confidence in the CPA designation.

The comparison to other trusted professions remains stark:

- Lawyers must complete three years of postgraduate education.
- Physicians must complete medical school and residency.
- Engineers and architects maintain demanding academic and licensure standards.

Only accounting — a profession vital to safeguarding markets, investors, and public confidence — is being asked to lower its bar. Once trust is weakened, it will be extraordinarily difficult to restore.

V. RECOMMENDATIONS: A PATH FORWARD THAT STRENGTHENS THE CPA PROFESSION

The challenges facing the accounting profession are real. But they are also an opportunity — an opportunity to modernize **without abandoning** the standards that have built generations of public trust.

Multiple pathways to CPA licensure are not inherently wrong. We all share the same goal: attracting bright, motivated students into our incredible profession. What is wrong is the assumption that dramatically different preparation models can be treated as equivalent — without structure, accountability, or safeguards.

If the profession is serious about its future, it must move beyond shortcuts. It must invest in thoughtful reform — one that broadens access, strengthens preparation, and preserves the integrity of the CPA credential.

Here is how we can achieve that:

1. Celebrate Academic Pathways — They Are Proven and Essential

The traditional 150-hour academic and master's model is not outdated. It remains the most proven, trusted, and globally respected pathway to CPA readiness. Structured academic education develops

capabilities that no fast-track experiential model can fully replace:

- Broad critical thinking,
- Analytical judgment,
- Ethical grounding,
- Exposure to complex, interdisciplinary challenges.

The profession must **reaffirm its commitment** to structured academic education — not quietly push it aside.

Scholarships, fellowships, and educational investments should be expanded to widen access without lowering standards.

2. Reimagine Experiential Pathways — Structured, Supervised, and Developmental

Workplace experience can be a powerful teacher — **if structured properly**. Instead of viewing experience as a shortcut, we propose:

- **Three years** of supervised, structured professional practice,
- **120 hours per year** of required, accredited learning (through universities, CPE providers, or approved partners),
- **Formal educational objectives** tied to CPA competencies,
- **Structured, formative feedback** delivered consistently — not just annual evaluations.

If built carefully, an experiential pathway can complement academic education — but it must demand the same intellectual, ethical, and professional rigor.

3. Recognize Academia as a Strategic Partner — Not a Passive Stakeholder

Academia is not an obstacle to progress. **We are your strongest and longest-standing partner in recruiting, preparing, and inspiring future CPAs — often without compensation.**

We have earned the trust of generations of students. We stand ready to support innovation — including well-designed experiential pathways — but insist that true learning, development, and public accountability remain central.

Together, we can invest in:

- Scholarships for underrepresented groups,
- Fellowships for future academic leaders,
- Expanded internships and cooperative education programs (co-ops) that bridge education and early professional practice.

The strength of the CPA profession has always been built on a strong foundation of **education and experience working together**.

4. Demand Transparency, Accountability, and Data-Driven Reform

If new pathways are developed, they must be subject to public accountability:

- Publish CPA exam pass rates disaggregated by pathway,
- Track and report early career performance and retention,
- Monitor interstate mobility outcomes,
- Assess impacts on public protection — and adjust when needed.

Innovation without measurement is simply wishful thinking. Innovation with transparency builds trust and resilience.

The future CPA must be ready to meet a world of unprecedented complexity, technology, and public expectation. We owe it to the next generation to build licensure models that are broader, fairer — and stronger — than ever before.

VI. CONCLUSION: A CALL TO COURAGE

The accounting profession stands at a defining moment. This is not just about the number of CPAs licensed. It is about the meaning, value, and trust that the CPA designation represents. Modernization must not come at the cost of preparation. Flexibility must not come at the cost of rigor. Expediency must not come at the cost of public trust.

There is still time to lead wisely — to modernize while strengthening the foundation. We stand ready — as educators, as partners, and as stewards of the next generation — to help shape a profession that honors its proud legacy and meets the future with confidence. The choice belongs to all of us.

As Barry Melancon, the longtime CEO of the AICPA, recently warned in the *Financial Times* (December 30, 2024), the 150-hour model elevated accounting from a trade to a profession. To discard that foundation now — in the name of expediency — risks returning to a lowest-common-denominator credential at precisely the moment when public trust is most fragile. We must not deny the history that made our profession strong. We must honor it by leading responsibly into the future.

Accordingly, I respectfully urge the AICPA and NASBA to suspend adoption of any new pathways until a full, transparent public review and professional dialogue can take place.

Respectfully submitted,

/s/ James T. Deiotte

James T. Deiotte, JD, CPA, CMA, CIPP/US
Executive Director
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Enclosures

The following materials are submitted in support of this comment letter and provide additional context, evidence, and perspectives on the issues discussed above:

1. AICPA & NASBA Press Release
“AICPA and NASBA Advance Public Protection-Focused and Market-Responsive Model Licensure Legislation”
February 13, 2025 — A joint statement introducing the proposed licensure pathways and promoting individual-based practice mobility.
2. UAA Exposure Draft (March 4, 2025)
Proposed Amendments to Sections 5 and 23 of the Uniform Accountancy Act
The formal proposal outlining the three new CPA licensure pathways and redefining cross-border practice privileges.
3. The CPA Journal
“NASBA and the AICPA Propose an Alternative Path to CPA”
January 2025 — An editorial analysis challenging the equivalency of workplace experience to structured graduate education and warning against unintended consequences.
4. Academic Research Study
“CPA Exam Performance: The Effect of Graduate Education and Accounting Faculty Credentials”
Peer-reviewed research demonstrating that graduate-educated CPA candidates significantly outperform undergraduate-only candidates on the CPA exam in both pass rate and average score.
5. Financial Times (FT.com) Feature
“Most Important Man in Accounting Warns Against Lowering Standards”
December 30, 2024 — Former AICPA CEO Barry Melancon reflects on the long-term value of the 150-hour rule and cautions against licensing shortcuts that risk public trust.

I'm told they're fixin' to make it easier to become a CPA by shaving down the education from 150 hours to 120 hours and asking folks to just learn the rest on the job. Now, as someone who has spent more time teaching accountants than the IRS spends finding loopholes, this idea seems about as sensible as putting a screen door on a submarine.

We've got a shortage of accountants right now, sure enough. But the beautiful thing about a shortage, especially when you're one of the short supply, is that wages finally begin to resemble something that won't embarrass you at a family reunion. Historically, accountants have had to watch their friends in finance and marketing strut around buying boats and beach houses, while accountants are stuck counting beans—and not even very big beans at that.

Why, the market was just beginning to do its job, nudging accounting wages up like a stubborn mule heading toward supper. Now, just as the market's getting warmed up, these well-meaning folks want to step in and knock the legs out from under the accountants, ensuring wages return to their familiar level—somewhere just north of respectable and south of exciting. This strikes me as being about as bright as teaching a fox to guard your chicken coop.

If the problem is that accounting is "too hard," then folks, let's just put out a sign saying, "Become an accountant—no thinking required." But then again, we have politicians for that role, don't we?

As for our universities, like my own University of Oklahoma, they're already stretched tighter than Aunt Mildred's Thanksgiving pants. And now we might have to align our curriculum with every neighboring state that's come up with its own recipe for CPA licensure. That's a tougher balancing act than a one-legged man at a clogging contest.

And don't even get me started about audit reliability. The way things are headed, the PCAOB might end up camped outside our offices permanently, because if we lower the bar any further, audits might soon have all the accuracy of a weather forecast.

We're also forgetting one little detail—licensure reciprocity. We make it too easy in one state and harder in another, and pretty soon crossing state lines to work will feel like trying to smuggle oranges into California.

We went to 150 hours for a reason. Accountants aren't just number crunchers; they're the people keeping the financial world honest—at least as honest as we can keep it. And there's something to be said for having accountants who actually studied accounting extensively, rather than those who simply mastered the art of dodging education.

My humble suggestion: let's keep the high standards, allow the market to boost accounting salaries, and avoid shooting ourselves in the foot—which, historically speaking, accountants have been pretty good at avoiding, provided they took the full 150 hours.

Respectfully,

Joseph B. Dulin, CPA

Robbins Consulting
Leslie J. Robbins, Jr., CPA

18025 Oak Street Suite B
Omaha, Nebraska 68130

(402) 690-6101
lesrobbins@cox.net

March 10, 2025

To whom it may concern,

As a CPA of 40+ years who practiced in a CPA firm the first 20 years and the balance in entrepreneurial pursuits, I support the proposed changes to adopt a third licensure pathway to becoming a CPA.

For me passing the CPA exam was a bit of a struggle. Once I passed it in 1982, I felt it was my greatest accomplishment. CPA also stood for Can't Pass it Again!

When the requirements were changed to 150 hours of college credits, my thoughts were this would make it more difficult to become a CPA and therefore more of an elite profession. This could be an indirect benefit to me by limiting the pool of CPAs.

Decades ago, my attitude changed. Seeing the many career opportunities available to students, the shrinking labor market, the need for workers in the accounting profession and the massive workload placed on CPA's during tax season leading to burnout of some, I realized the fifth year of college was a huge barrier to entry into this distinguished profession.

I have said over and over again my four years of college provided me an adequate core base of knowledge. Graduating from college to me means two things. You fulfilled a commitment by showing up and completed a required course of studies over a period of years.

Working my way thru college I never considered an internship which were not as prevalent nor market rate paying then. Once I graduated, I applied the concepts I learned in college, at the University of Nebraska Lincon, immediately to my public accounting career. I found out that is where the real learning began. By using my accounting concepts accumulated in college to real life client issues led to problem solving solutions.

I seriously question whether the time and cost of the fifth year of college is justified. Given a choice, which this licensure change provides, getting into the workforce a year earlier, making good money and not paying for the additional year of college plus the time seems to be a no brainer. Also, this returns the profession back to the way it worked just fine in yesteryears.

Just like after five years Nebraska ditched its tourism slogan, "Nebraska, honestly it's not for everyone," the same is true for requiring young, energetic, career minded students to spend time and money on the fifth year of college. Let them have a choice.

Several years ago, I began providing scholarships for students from my alma mater Lincoln Southeast High School who attend the University of Nebraska Lincoln majoring in accounting pursuing the CPA designation. These are not just a one year and done scholarships. They are renewable from freshman to sophomore years and so on for all five years. If this proposed licensure change goes into effect, if there are no fifth-year students, we will take the same pool of money and divide it amongst the other four years. This would be an added financial bonus and incentive to those students.

In conclusion, again I support the licensure change to revert back to four years of college with two years of experience and passing the CPA Exam to be an option for our next generations of CPA's. Thank you!

Regards,

Les Robbins, CPA

Three points:

1. I'm very open to alternate pathways to licensure since I do think the current pathways are preventing good people from even thinking that they can become CPAs.
2. Please don't rigidly adopt that only CPAs can officially sign-off/approve a candidate's professional experience. From personal experience, it's one of the limiting factors of licensure.
3. Please make sure that North Carolina keeps the four-year professional experience pathway that allows candidates to gain professional experience without

I understand the desire for licensed CPAs to comprehensively oversee CPA candidates' experience, but for multiple important reasons this isn't feasible. First, before the number of CPAs started shrinking, there were issues with candidates actually being able to work for a CPA. One, it was hard to get a job for a CPA, then employees are often laid off after tax season. (This happened to me and a CPA neighbor multiple times each.)

Second, there are many people in accounting, but not traditional CPA settings, who could be excellent candidates that are completely unable to become licensed simply because they don't work for a CPA. Additionally, since the number of CPAs is shrinking, it's even harder for these people to do so.

Reality: While I went to school for my accounting degree, I worked in the accounting department of a corporation who didn't have a CPA on staff. I graduated, passed the CPA exam (on the 1st try), and left the corporation to work for a CPA firm that laid me off after seven months (thanks, 2008). The next CPA firm I worked for also laid me off. The only reason I was able to be licensed timely was because I worked nearly five years in the original corporation's accounting department because North Carolina's law allows this experience pathway.

I think the AICPA and NASBA need to take a hard look at what the CFP® (Certified Financial Planner) Board is doing with its Apprentice and Standard Experience Pathways, which offer defined experience path hours depending on whether or not the candidate is working under a licensed CFP® professional or not.

Michelle Davis

**Headquarters Office**

449 Lewis Hargett Circle, Suite 290
Lexington, KY 40503-3590
P (859) 276-1147, F (859) 278-0507
www.nasact.org

Washington Office

The Hall of the States
444 N. Capitol Street, NW, Suite 548
Washington, DC 20001
P (202) 989-6801, F (202) 989-6804

April 4, 2025

American Institute of Certified Public Accountants
1345 6th Avenue 27th Floor, New York, NY 10105
New York, NY 10036

National Association of State Boards of Accountancy
150 Fourth Ave. North, Suite 700
Nashville, TN 37219

To Whom it May Concern:

On behalf of the National Association of State Auditors, Comptrollers and Treasurers (NASACT), representing the nation's top state financial leaders, we appreciate the opportunity to respond to the American Institute of Certified Public Accountants' (AICPA) and National Association of State Boards of Accountancy's (NASBA) Exposure Draft and Invitation to Comment entitled *Amendments to the Uniform Accountancy Act Eighth Edition – January 2018*.

We appreciate the AICPA and NASBA revising the Uniform Accountancy Act (UAA) to establish additional pathways to CPA licensure and address the CPA pipeline. We are very interested in this topic and, in October, we released a joint report with the AICPA on ways to improve the CPA pipeline titled *Public Sector CPA Resources: The Current Landscape and Recommendations for the Future*. Overall, we believe this concept could be beneficial to the profession and increase the number of licensed CPAs.

We are overall supportive of the changes to the UAA, including the third licensure pathway and the ability to practice in other states. Since an extra year of education requires candidates to spend a significant amount of money and time rather than entering the workforce, this has represented a significant barrier to entry to certain candidates, especially non-traditional students. We believe this third pathway is easy to understand and implement.

We also support the changes to preserve mobility by allowing for practice privileges for individuals holding a license in good standing in another state so long as they passed the CPA examination and met one of the options for education and experience. Unlike attorneys, who must know the law in the state in which they practice, CPAs follow national standards (while subject to state disciplinary action).

We suggest consistency when capitalizing the words "candidate" and "Board" on page 2, in the *Comment* under (c)(2)(C). In addition, consider using "applicant" in this *Comment*, as it is the only place where "candidate" is used instead of "applicant".

Should you have any questions or wish to discuss our comments further, please contact Executive Director Josh Winfrey of NASACT (jwinfrey@nasact.org or (859) 276-1147). I may also be reached directly at bwoolf@sco.idaho.gov.

Sincerely,

Brandon D. Woolf
President, NASACT
State Controller, Idaho



**Office of the Washington State Auditor
Pat McCarthy**

March 25, 2025

Via Electronic Mail

American Institute of Certified Public Accountants
1345 6th Avenue 27th Floor, New York, NY 10105

National Association of State Boards of Accountancy
150 4th Avenue, North, Nashville, TN 37219

RE: Response to AICPA and NASBA Exposure Draft – *Amendments to UAA Sections 5 and 23.*

The Office of the Washington State Auditor appreciates the opportunity to give input on this exposure draft of changes to the Uniform Accountancy Act (UAA).

We are strongly in support of establishing an additional pathway for CPA licensure consisting of an additional year of experience to substitute for an additional 30 semester credit hours of education.

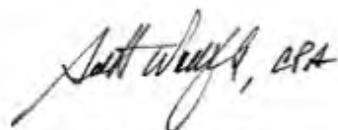
As we noted in our comments on the *CPA Competency-Based Experience Pathway* exposure draft last year, action is needed to address the steady decline in both accounting graduates and CPA examination candidates. Since an extra year of education requires candidates to spend a significant amount of money and time in school rather than entering the workforce, this has represented a significant barrier to entry to certain candidates, especially non-traditional students. In our previous comment letter, we were supportive of providing an alternative pathway, but were not in favor of applying a complex competency framework. We also expressed our view that it would be inappropriate to apply such a framework to only a single element and to only the alternative pathway. We therefore appreciate that in this exposure draft, these unnecessary complexities have been eliminated in favor of a simple and straightforward requirement that is easy to understand and implement for all parties involved.

We are further in support of changes to preserve mobility by allowing for practice privileges for individuals holding a license in good standing in another state so long as they passed the CPA examination and met one of the options for education and experience.

American Institute of Certified Public Accountants
National Association of State Boards of Accountancy
April 14, 2025
Page 2

Thank you for the opportunity to provide our comments. Any inquiries may be directed to me at (509) 870-6946, or Scott DeViney, Assistant Director of Quality Assurance at (360) 260-6415.

Sincerely,

A handwritten signature in black ink, reading "Scott Woelfle, CPA". The signature is written in a cursive style with a large, stylized "S" and "W".

Scott Woelfle, CPA
Director of Quality Assurance and Innovation

National Association of State Boards of Accountancy (NASBA)

150 Fourth Ave. N, Suite 700
Nashville, TN 37219-2417

Subject: Addressing Barriers to CPA Licensure Amidst the Accounting Pipeline Issue

Dear NASBA Leadership,

I am writing to express my concerns regarding CPA licensure requirements and the potential barriers they create, particularly in light of the ongoing accounting pipeline issue. While we appreciate the recent discussions and proposals from NASBA and the AICPA to reduce the education requirement from 150 to 120 credit hours, we recommend NASBA to further consider the impact of “related business” course requirements on CPA candidates, particularly those coming from non-traditional educational backgrounds.

Currently, in addition to the credit-hour and experience requirements, many states impose specific coursework requirements that extend beyond accounting. These “related business” courses can range from minimal requirements to as many as 46 credit hours in subjects such as marketing, finance, and information systems. While such knowledge is undoubtedly valuable, these additional credit-hour mandates create a significant barrier to entry for individuals who have earned undergraduate degrees in non-business fields and wish to transition into the accounting profession via graduate studies such as a Master of Accounting (MACC) or Master of Taxation (MTAX) program.

This additional coursework requirement is particularly burdensome at a time when we must attract and retain diverse talent to strengthen the CPA pipeline. Kathryn Kaminsky, PwC’s U.S. Chief Commercial Officer, recently emphasized the importance of skills such as critical thinking, storytelling, and strategic perspective—traits commonly nurtured in liberal arts disciplines.¹ Prospective students from such backgrounds who are interested in pursuing rigorous graduate programs in accounting or taxation may be discouraged by the additional non-accounting coursework needed solely to meet licensure requirements.

This issue disproportionately affects career changers, students with liberal arts degrees, and others seeking a streamlined and focused pathway into the accounting profession. For example, at Arizona State University, we recently launched an initiative to attract such students into our Master of Accounting and Data Analytics and Master of Taxation programs. In its inaugural year, the program enrolled approximately 16 students from diverse academic backgrounds—demonstrating clear interest and potential from these non-traditional populations to expand the CPA pipeline.

Moreover, there is currently no consistency across jurisdictions regarding the requirement for business-related coursework, and many states already offer examples of more flexible, inclusive approaches. Several states, including Delaware, Pennsylvania, and Mississippi impose no additional “related business” coursework regardless of the applicant’s degree.

¹ <https://www.linkedin.com/pulse/from-history-major-cpa-why-liberal-arts-majors-belong-kaminsky-kmoie/?trackingId=UzSBeXgRR3i29uNn7MFWOg%3D%3D>

On the other hand, other states such as Massachusetts and Utah both provide an option for applicants with a graduate degree in accounting from an AACSB-accredited institution to meet the educational requirement without additional business coursework. These jurisdictions recognize that a graduate degree in accounting provides adequate preparation for licensure without the need for additional business coursework, and that flexibility in these requirements can coexist with high professional standards.

To mitigate these unnecessary barriers while maintaining the rigor and integrity of CPA licensure, we recommend you consider the following:

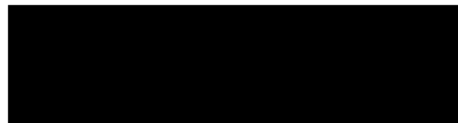
1. **Streamlining Education Requirements:** In addition to adjusting the credit-hour requirement to 120, we urge NASBA to encourage states to reconsider and reduce the mandatory “related business” course requirements. This would allow a broader pool of candidates to qualify without being burdened by excessive coursework unrelated to their intended career path.
2. **Alternative Pathways:** We support an alternative route that permits candidates with a Master’s degree in Accounting or Taxation to obtain licensure without additional “related business” course requirements. This would align with the goal of increasing access to the CPA profession while ensuring that candidates are well-prepared through graduate-level accounting education and professional experience. This is not without precedent as various states already offer this pathway to licensure.
3. **State Board Advocacy:** As some states begin to adjust their requirements from 150 credit hours plus one year of experience to 120 credit hours plus two years of experience, we encourage NASBA to provide guidance to state boards that minimizes additional coursework mandates. Standardizing a flexible approach across jurisdictions will help prevent further fragmentation in CPA licensure requirements.

The accounting profession is at a critical juncture, facing an undeniable talent shortage. Simplifying the path to CPA licensure—without compromising the quality of education or experience—will expand the pipeline of talent that can enter the profession, better serve businesses and clients, and ultimately strengthen the profession.

We appreciate the work NASBA is doing to modernize the CPA licensure process and look forward to continued discussions on how we can work together to ensure a strong and sustainable future for our profession. If you have any questions about this letter feel free to contact me at your convenience.

Thank you for your time and consideration.

Sincerely,

A large black rectangular redaction box covering the signature area.A black rectangular redaction box covering the contact information area.

Comments by



Regarding
Uniform Accountancy Act
Exposure Draft
Issued March 4, 2025

It is abundantly clear that the Current Path to CPA Licensure needs to be modified and updated to correspond to previous, current, and potential future changes in our profession.

Below are considerations that I believe should be top of mind as it relates to recruiting competent, whether entry level or early career, professionals in public or private practice as well as the licensure and regulation of such professionals by Boards.

Specifically, as it relates to the email and the UAA Exposure Draft Issued March 4, 2025:

- I am one hundred percent in favor of an Alternate Path to CPA Licensure
- Clear definitions regarding Baccalaureate Degree, Accounting Concentration, and Individual-based Mobility by each Board will be important as it relates to the level, perception, and application of the Uniformity of the UAA.
 - These definitions will obviously impact the operations and missions of each Board.
 - The AICPA and NASBA should study and analyze recent legislation passed by the various states involving alternative pathways and modify and edit the Exposure Draft as needed to address Uniformity among Boards as much as possible.
 - Then, consider communicating suggestions and recommendations to the various Boards to achieve as much Uniformity as possible as they go about making changes to Board rules.
 - We have already seen this process requires extreme amounts of time and effort in working within the legislative process to achieve the desired outcomes. Therefore, timing is of utmost importance.

Professionally as a Senior Advisor of a CPA firm and as a Member of the [REDACTED] State Board of Accountancy I have the following additional thoughts and questions:

- Baccalaureate Degree
 - Is this a four-year, three-year, or other degree program?
 - How many total hours will be required – 120 or something less?
 - How many accounting hours will be required – both “lower” and “upper” level?
 - If this will be defined by individual universities and colleges, then there should be communication and cooperation with individual Boards.

- Communications and cooperation between Boards and universities and colleges will mostly be limited to the “in-state” universities and colleges.
- If by individual Board rule, then how uniform will the Baccalaureate Degree be?
- o Accounting Concentration or Equivalent
 - Does this require 18 hours of “upper division” accounting courses or something more, or less?
 - If by individual Board rule, then how uniform will the Accounting Concentration or Equivalent be?
- o Individual-based mobility
 - What does this look like from a licensure and more importantly regulatory perspective?
 - If by individual Board rule, then how uniform will the Mobility be?
- o Effective Date
 - Obviously will be reliant on each individual Board.



COMMONWEALTH of VIRGINIA

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218
(804) 225-3350

March 25, 2025

American Institute of Certified Public Accountants
1345 6th Avenue 27th Floor
New York, NY 10105

National Association of State Boards of Accountancy
150 4th Avenue
North, Nashville, TN 37219

To Whom It May Concern:

We appreciate the opportunity to respond to the exposure draft published jointly by the American Institute of Certified Public Accounts (AICPA) and the National Association of State Boards of Accountancy (NASBA) regarding *Amendments to UAA Section 5: Education requirements to sit for the CPA Exam and education requirements for a certificate; UAA Section 23: Practice privileges for individual mobility*. We agree with the proposed changes to the Uniform Accountancy Act (UAA).

We appreciate the collaborative efforts of the AICPA and NASBA and thank you for the opportunity to contribute our feedback. Should you have any questions or need additional information concerning our response, please contact Zach Borgerding or me at (804) 225-3350.

Sincerely,

Staci A. Henshaw
Auditor of Public Accounts

Memo: Comments on the Proposed Amendments to the Uniform Accountancy Act (UAA)

To: AICPA/NASBA UAA Committee

From: Concerned CPA and Member of the Puerto Rico Society of CPAs

Date: April 21, 2025

Subject: Comments and Recommendations on the Proposed Amendments to the UAA

Introduction

The proposed amendments to the Uniform Accountancy Act (UAA) aim to address critical issues in the accounting profession, including declining CPA candidates, evolving professional competencies, and interstate mobility for CPAs. While these changes are commendable, there are areas of concern and opportunities for improvement that must be addressed to ensure the proposed framework is equitable, efficient, and beneficial for all stakeholders.

Key Weaknesses in the Proposed Amendments

1. Competency-Based Experience Pathway (CBEP):

- o **Lack of Specificity in Competency Standards:** The competency-based framework lacks detailed guidelines on what constitutes acceptable competencies. This ambiguity could lead to inconsistent implementation across jurisdictions.
- o **Increased Burden on Employers and Boards:** Employers and boards of accountancy may face challenges in evaluating and verifying competency-based experience due to unclear standards.
- o **Potential Erosion of Educational Standards:** Allowing licensure through competency-based experience without requiring 150 semester hours of education (as in Pathway 5(c)(2)(C)) may dilute the rigor traditionally associated with CPA licensure.

2. Substantial Equivalency Provisions:

- o **Complexity in Mobility Verification:** The reliance on national databases like CPAverify.org introduces additional administrative layers for determining substantial equivalency. This could delay mobility approvals for CPAs.
- o **Risk of Non-Uniform Adoption:** Jurisdictions may adopt different interpretations of substantial equivalency, undermining the goal of seamless interstate mobility.

3. Two-Year Experience Requirement for CBEP:

- o The two-year requirement for CBEP candidates (Section 5(f)(2)) may deter potential candidates due to its length compared to traditional pathways requiring only one year. This could counteract efforts to address declining CPA candidates.

4. Implementation Challenges:

- o The amendments require significant coordination among boards of accountancy, employers, and national organizations. Without clear implementation plans, there is a risk of delays and inconsistencies.

Recommendations for Improvement

1. Enhance Clarity and Uniformity in CBEP:

- o Provide detailed descriptions of required competencies within the CBEP framework to ensure uniform application across jurisdictions.
- o Develop standardized tools or templates for employers and boards to evaluate candidates' competencies effectively.

2. Streamline Substantial Equivalency Processes:

- o Simplify verification processes by integrating automated systems within CPAverify.org that reduce manual intervention.
- o Offer training sessions or guidelines for state boards on interpreting substantial equivalency requirements uniformly.

3. Reassess Experience Requirements:

- o Consider reducing the two-year experience requirement under CBEP to align with traditional pathways while maintaining rigorous competency evaluations.
- o Allow flexibility for candidates to fulfill part of their competency-based experience through internships or academic projects.

4. Strengthen Educational Standards:

- o Reinforce the importance of completing a degree—whether it consists of 150 or 120 credit hours—that equips CPA candidates to develop critical thinking skills, problem-solving abilities, and analytical competencies. These are the essential capabilities that pave the way to becoming a successful and trusted advisor. It is evident that the quality of the coursework, rather than the sheer number of credits taken, is what ultimately determines the likelihood of passing the CPA exam and excelling in the profession.
- o Encourage partnerships with academic institutions to offer streamlined programs that combine competency development with achieving educational credit requirements.

5. Improve Implementation Planning:

- o Establish a phased rollout plan with pilot programs in select jurisdictions before nationwide adoption.

- o Create a task force comprising representatives from state boards, employers, and academic institutions to oversee implementation and address challenges.

Conclusion

The proposed amendments represent a significant step toward modernizing CPA licensure; however, they require refinements to ensure their success. By addressing ambiguities in the CBEP framework, streamlining mobility processes, and maintaining rigorous educational standards, AICPA and NASBA can strengthen the accounting profession while addressing talent shortages and evolving market needs.

I recently retired as a professor from an AACSB-accredited public university, where I spent decades observing the effects of the 150-hour credit requirement. Unfortunately, I did not perceive a significant positive impact stemming from the additional credits. Instead, I witnessed considerable concern among students about the increased financial burden, extended time to graduation, and the opportunity cost of delaying their entry into the professional workforce. I respectfully urge the AICPA to reevaluate these arguments and consider a modernized approach to the credit requirement that aligns with the realities of the evolving professional and educational landscape.

I encourage the committee to consider these recommendations as part of its deliberations on finalizing the amendments. I remain available for further discussion or clarification regarding these comments.

Respectfully submitted,
CPA Yvonne Huertas

Member, Puerto Rico Society of CPAs

Responses from students/licensure candidates

Name Redacted

Student/Licensure Candidate

I agree to these proposed changes.

Thomas Costanzo

Student/Licensure Candidate

I am currently a finance major in college. I am considering changing my major to accounting, however the requirement to get 30 credits or my master's degree to become a CPA is giving me hesitation. It is an additional cost and burden that I am not sure I am prepared for. I feel that the 2 year work requirement should be adopted as a path to licensure as well. I know many other business students who feel the same way. I would like to become a CPA but this field has another step that other business major's do not have and I think this should be changed.

Thank you.

Name Redacted

Student/Licensure Candidate

Get rid of experience requirements once we have degree and pass al 4 parts we get license. It will allow career changers and experienced candidates to join the profession

Ali Ahmed

Student/Licensure Candidate

Firstly, the introduction of a third licensure pathway—allowing candidates to earn a bachelor's degree, complete two years of professional experience, and pass the CPA Examination—is a commendable step. This alternative route acknowledges the diverse educational backgrounds of aspiring CPAs and emphasizes practical experience, ensuring that the profession remains accessible without compromising the quality and competence of its members.

Secondly, the shift to an "individual-based" mobility model is a progressive change that facilitates CPAs practicing across state lines with a single license. In our increasingly interconnected economy, this model reduces administrative burdens and enhances the ability of CPAs to serve clients nationally, thereby increasing efficiency and responsiveness within the profession.

Lastly, the addition of safe harbor language to preserve practice privileges for CPAs who meet existing licensure requirements is a prudent measure. This provision ensures that current practitioners retain their rights and protections, maintaining stability and continuity within the profession during the transition to the new regulatory framework.

In conclusion, the proposed amendments to the UAA demonstrate a thoughtful and forward-looking approach to modernizing the accounting profession. They balance the need for rigorous standards with the necessity of adaptability in a dynamic business environment. I fully support these changes and believe they will significantly benefit both current and future CPAs.

Name Redacted

Student/Licensure Candidate

The accounting industry must address additional factors contributing to its ongoing challenges. Many qualified professionals, including myself, have either left the field or are considering doing so. The 150-hour rule does not effectively support those who have already met the credit requirements—150 credit hours, including 30 in accounting—but struggle to find the time to sit for the CPA exam due to demanding workloads. Introducing a structured CPA program, similar to the Continuing Professional Education (CPE) model, where candidates complete required coursework and exams in stages, could help alleviate the CPA pipeline issue. Additionally, this rule change has placed a significant financial burden on candidates, many of whom, like myself, have had to take on additional student loans to obtain the required credits.

Nolan Nguyen

Student/Licensure Candidate

One license across state lines would work better as early in your career you could end up moving across state lines and working in multiple states. Having one license that works across the country would make a CPA more attractive.

Daniel & Irene Recht

Student/Licensure Candidate

This would be a fabulous opportunity for many potential candidates in a struggling field. We could use the new staff and since the industry is rapidly changing, there may be a whole new set of skills required. Additionally, it may level the playing field for many candidates that may not have had the same opportunity coming from underserved communities.

I am very much in favor of providing this new potential opportunity!

Rebecca Jones

Student/Licensure Candidate

I believe if you receive 2 yrs. experience and bachelor's degree then the real world will be more beneficial to most students. A lot of students are afraid of not remembering concepts for the test after 5 yrs of school. It such a fast pace and you have to juggle multiple classes some not about accounting. In a apprenticeship you only focus on accounting with current cpas.

Blaine Chambers

Student/Licensure Candidate

I would greatly support the alternative pathway to attaining the CPA consisting of attaining a Bachelor's degree, followed by 2 years of professional experience, as well as passing the CPA Exam. I think this will help to grow the field and attract many of my peers to this fantastic field.

Name Redacted

Student/Licensure Candidate

To Whom it May Concern,

CPA's should be held to a higher standard than that of other fields which only require a Bachelor's degree. One would not expect a lawyer or doctor to simply work a couple of extra years in lieu of more specialized education. This is especially true in light of technological progress, making base-level accounting work obsolete. Additionally, I have just spent \$27000 and 2.5 years of my life fulfilling the 150 credit hours requirement, which would have been a waste of time and money if the rules suddenly change. For these reasons I strongly recommend keeping with current CPA requirements.

Thank You

Osama Shannaran

Student/Licensure Candidate

My question is this, how is it fair to the ones who went and took hearty student loans to meet the 150 hours requirements. so I took these student loans for nothing. especially that i meet the bachelor degree and 2 years experience. you mad us take these hefty costs for nothing, these costs affects our families.

the cost of becoming a CPA should be the same for everyone with Monir differences, not \$40,000 difference. I think you need to address this issue too, we took these loans based on the AICPA criteria and we were forced to do so, since there weren't an alternatives.

Are the AICPA going to address this issue, or we will be just collateral damage to the the AICPA instability when it comes to the CPA paths.

thank you.

Name Redacted

Student/Licensure Candidate

Having an alternative pathway to the CPA license is very important. Over the years there is a significant decline in CPA with the educational barrier being the biggest contributor. Having other routes young accountants can take the meet qualification for the CPA license is very important. The CPA license is a vital tool within our society.

Ian Ellington

Student/Licensure Candidate

I am a 21 year old senior accounting major at Murray State University. My goals and ambitions are to become a licensed CPA in the state of Kentucky. I feel as if the required 150 credit hours does not reflect what is necessary of becoming a good CPA. Real World Experience is worth well more than an additional 30 hours of college courses. Especially since these 30 hours are not even required to be accounting or business courses. The two year experience qualification would develop young CPA's, and jump start their professionalism in their career. I and the CPA's I work for feel this is a great option for people taking the path of public accounting.

Connor Derstine

Student/Licensure Candidate

I am in agreeance with the potential new CPA licensing pathway. The rules as they stand can be "unfair" to students who already have the appropriate amount of accounting related classed from their bachelor degree. If these student would pass the CPA exam, and have the appropriate amount of work experience, they still have to go back to school to gain the additional 30 credits. But if they don't wish to do a masters or are trying to gain their CPA license as fast as possible in order to gain a pay raise or promotion at work, it is likely that they will just take credits in other non accounting related classes. This doesn't promote the student in any way other then hurting them financially when they are going to come out of those additional classes with close to the same amount of accounting knowledge as they had before. The new proposed rule of two year work experience, 120 credit hours, and passing all 4 sections of the CPA exam in the given time frame makes more sense to let the potential CPA's keep working in their field and not spend time taking classes they don't need just in order to be able to check a box on the CPA licensing pathway. I am in favor of the new pathway for CPA licensing.

Name Redacted

Student/Licensure Candidate

I don't believe this would be fair to the candidates that spent the time and additional thousands of dollars on schooling to achieve the required experience. This cheapens the profession and should not be allowed.

Name Redacted

Student/Licensure Candidate

I believe the two pathways already offered are sufficient. The third pathway of just a bachelors degree does not adequately prepare candidates for the CPA exam. While the additional year of experience is helpful, it is not sufficient. I propose to keep the education requirements the same. I believe the 3rd alternative pathway diminishes the prestige of the professional license. Are there similar pathways to becoming a doctor or lawyer?

I support the individual-based mobility model as well as the addition of safe harbor language. The Individual-based mobility model will help CPAs work successfully in various states and thus reduce shortages of needed proficient accountants. The Safe harbor language provides security and assurance to CPAs that have already completed and earned their licensure.

Name Redacted

Student/Licensure Candidate

I think with the current costs of either 1. Graduate education, or 2. an additional 30 credits is ridiculous, I am already in lots of debt and these unnecessary additional costs when a \$2,000 becker course is substantially more helpful than any other credits

Michael Jacobson

Student/Licensure Candidate

Unfortunately, I don't believe many other students feel competent enough to even comment on the changes because state requirements are so varied we probably didn't even know there were two "pathways" to begin with. I have lived in 3 different states while in my accounting program. We don't have anything to compare these changes to.

Name Redacted

Student/Licensure Candidate

Personally as someone who currently works in the field and someone who goes to school full time to become a CPA it is enough. I'm gain way more knowledge actually preparing the taxes and learning from other CPA's than in school. I don't know if the school's aren't 'updated' or what but that's my personal experience. By the time we got to certain aspects in school I was able to fly through it due to having prior knowledge from being in it first hand. Now, there's always things I can learn yes, but with having to get 150 credit hours this stops me from becoming an accountant that much earlier when from studies we clearly are and are going to be struggling for them soon. As someone who is very passionate for becoming a CPA, I will do whatever it takes but I just feel getting the hands on knowledge is just 10x more valuable than the current requirements as that's what I've already personally experienced.

Jason Kraus

Student/Licensure Candidate

I strongly support the third pathway since this impacts me directly. I have passed the uniform CPA exam, have 13+ years of relevant accounting experience, but lack the 150 credit requirement. I do however have 120 credits with the appropriate accounting/business classes (I was able to sit and pass for the exam). I feel that I should be qualified for licensure now with all of the things mentioned above. Looking forward to this third pathway to licensure!!

Name Redacted

Student/Licensure Candidate

To whom it may concern,

Thank you for considering and reviewing the public comments on the proposition to change the Uniform Accountancy Act (UAA). I've been in the accounting field for over five years. When I was in school for Business Administration, I was not sure of the specific path I would take. I took several accounting-specific courses in addition to many others in business ethics, law, and management. After being out of school for a few years, I came to love the accounting field and process. Now, I'd like to have an opportunity to become a CPA, without having to revisit school. This update to the UAA would change my world and open incredible opportunities for my future. I believe there are many others in a similar position who would be excellent CPA candidates.

Making this change would secure the future availability and reliability of the CPA and accounting profession. My professional background has done as much for me as a secondary degree would. By enabling this change, I can not only protect my financial resources and time, but I can also continue to contribute to the accounting profession in a great capacity.

I'm very much looking forward to the possibility of this change, which would positively affect so many lives, businesses, and the accounting world.

Thank you.

Name Redacted

Student/Licensure Candidate

I believe this alternative pathway is a great way to provide more interest for new professionals entering public or industry. I myself have passed 3/4 exams and plan to complete my last section this year. My highest level of education is bachelor's degree in accounting. With that being said, what purpose does an additional 30 credit hours serve me other than another barrier to entry? Especially when I can satisfy the credit hours by merely taking community college courses, such as underwater basket weaving. Less options to obtain licensure serves as a deterrent for anyone similar to my position.

I also am ready to argue the point that experience in the actual workplace FAR exceeds what a masters in accountancy, administration, ect does to prepare an individual to be a top-notch CPA. I won't discredit the value of higher education as it can provide value if an individual invests time into it.

However, when it comes to being effective in the real world, I can say without a doubt an individual with a bachelors degree and working experience vs an individual fresh out of their masters will make greater impacts to the firm or company in a shorter period of time and will only see continued growth.

Overall if an individual has the discipline to prepare, and successfully pass the CPA exams, that should be enough to demonstrate they have the qualifications to be a CPA from a technical standpoint. Getting licensure through the alternative path way would significantly help me personally as I have almost 3.5 years. I also don't believe that an alternative pathway would degrade the overall quality of CPAs in North Carolina. If an individual can prove they have demonstrated core values of being a CPA in the workplace and can be effective, that to me would mean more than merely have 150 credit hours and no actual work experience.

Name Redacted

Student/Licensure Candidate

Dear NASBA Board,

I am writing to express my concern regarding the increasing trend of offshoring in the CPA profession and its potential impact on the U.S. economy and aspiring CPA candidates. As firms continue to outsource a significant portion of accounting, audit, and tax services overseas, we are seeing a decline in job opportunities for U.S.-based CPAs. This trend not only results in capital outflow but also weakens the domestic workforce by discouraging new candidates from pursuing the CPA designation.

To maintain the integrity and stability of the profession, I urge NASBA to consider regulatory measures that limit offshoring in critical areas of accounting and financial reporting.

Implementing such policies will:

- Encourage firms to retain and create more accounting jobs in the U.S., keeping revenue within the economy.
- Restore confidence in the CPA profession by providing job stability for current and future accountants.
- Increase CPA exam registrations as more candidates see the profession as a viable long-term career path.

Protecting the U.S. CPA profession from excessive offshoring is not just a matter of regulatory concern but also a strategic move to ensure economic growth and the continued credibility of the designation. I hope NASBA will take a proactive approach in addressing this issue.

Thank you for your time and consideration. I look forward to your thoughts on this matter.

Name Redacted

Student/Licensure Candidate

Dear Licensing Board,

Thank you for the opportunity to share my thoughts on the proposed changes to the licensure requirements.

I began my career after earning a Bachelor of Arts in Economics from [redacted]. After six years working for a midsize firm, I took some time away to start a family. Since returning to the profession, and now with over 11 years of experience in public accounting, I have become an audit manager at a small firm based in [redacted] and have been actively working toward obtaining my CPA license.

I initially graduated without meeting the accounting requirements to sit for exams, as my major did not include comprehensive accounting coursework, and I did not pursue higher education at that time. I have since completed the necessary requirements for testing and am now sitting for exams.

I mention this because, while I agree with the educational requirements for testing, I believe that the additional education requirements for licensure are unnecessary when offset by experience. While education is important and foundational, I believe experience is invaluable.

For example, I did not learn how to roll a retained earnings account in college, but learned within two short weeks at my first public accounting job. This is an essential accounting skill, and along with many others, was acquired through practical experience rather than in the classroom. I have also gained valuable experience supervising staff, managing engagements, and overseeing the completion of audits—skills that are integral to my role but were not part of my formal education.

I appreciate your consideration of my support for the proposed pathway!

Name Redacted

Student/Licensure Candidate

The proposed baccalaureate and 2 years of experience would greatly benefit myself and many others in the field with the cost of tuition and extra schooling costs. The CPA exam's cost is already something I am nearly unable to afford and within my academic circle, many others express the same concerns and distress about how to afford the additional education.

Stefanie Burnett

Student/Licensure Candidate

As a first generation college student who grew up in a bankrupt home, the 150-Hour rule has been a major roadblock in the advancement of my career. The cost of the additional education requirements was unfortunately not attainable for me. I now have 6 years of experience in public accounting and would love to have the opportunity to sit for the CPA exam and gain licensure.

Name Redacted

Student/Licensure Candidate

I think that at the same time as pushing for this change, we should simultaneously address another problem. The 150 credit option should change. An additional 30 credits make no difference in a CPA candidates qualifications if they are in random, irrelevant fields of study. The 150 credit option should be modified to be required to be a master's degree or undergraduate credits in an accounting related field.

Deven Easton

Student/Licensure Candidate

I believe allowing people to earn two years of work experience after earning their bachelors will encourage more people to pursue their CPA. College tuition is already too expensive for most American families, and I believe allowing another pathway for individuals struggling with student loan debt to pursue the CPA without incurring more debt. I also believe you are learning more by working than taking masters school classes.

Name Redacted

Student/Licensure Candidate

I think this is a good opportunity for aspiring CPA accountants, especially when I value experience working in the field rather than schooling that is mostly theory than practice.

Name Redacted

Student/Licensure Candidate

I'm an international CPA candidate who passed all four exams of the CPA, and I worked for a CPA office based in CA,USA who offshored his employment to middle east, so I met the experience and exams requirement, and currently I found that it is difficult to obtain more 30 credit hours to get licensed and seriously this requirement is just a waste of time as I got evaluated by NASBA for 51 hours of solid accounting but I still only have 120 study hours, and when I'm thinking of take 30 credit hours I find that there are many accounting hours that would be duplicated.

Name Redacted

Student/Licensure Candidate

As someone who has worked in accounting for 2+ years and seeing the career opportunities offered to those who could afford, both temporally as well as financially, the costs for the 30 additional credits, this proposed change provides a shining light for my own career.

Personally, I have dealt with a number of medical, personal, and financial issues that have made the idea of acquiring my CPA license a far-off dream. Because of this, my goal has been to pivot away from accounting so I can further my career without a CPA license.

I enjoy accounting, but the 30 credit barrier to licensure is something I heard brought up by fellow accounting majors during my time as an undergraduate as a reason to not even consider the CPA.

On the topic of the 30 additional credits, if these credits are not required to be accounting focused, nor is a Master's required, anyone could take completely unrelated courses for the credits. Because of this, the 30 additional credits only becomes a barrier of time and money that not everyone can afford. In a world where everyday costs increase constantly, the CPA will become more of a relic, and just a status symbol, rather than a true marker of capability. If those credits are not required to be accounting focused, nor fulfill an accounting-related Masters certification, the 30 credit barrier is superfluous and only supported by those who want to close the door behind them, or those who are fortunate and privileged enough to not have to budget every penny and every hour of their time.

Please establish the proposed 3rd path to licensure so hopeful CPA's like me will be able to build upon the skills I have spent years of training and study on. While I may be able to sit for the exam, the ability to qualify for licensure is a pipe dream that sits down a well of financial debt and 2nd jobs to afford a license.

Name Redacted

Student/Licensure Candidate

I fear that making the CPA exam more accessible would get more people in the field who are not interested in the topic to begin with. This creates a worse view of accounting from the outside as more people are disappointed in their career choice. As a student I have noticed that the vast majority of my classmates in the masters program don't have a genuine interest in accounting and more feel that they made a decision and are in too deep to change. If the BAR or the LSAT was made more accessible more people would take it but would soon realize that they were disappointed with the career it brings.

Accounting is not easy and we should not give students an unrealistic view of the field. Maybe less people will get there CPA but the one who do will be the ones who enjoy it.

Misty Hall

Student/Licensure Candidate

This would be great. I have 3 years work experience and finishing my bachelors soon. By the time I finish school I will have more years experience then will sit for the exam. I would go back for my masters later but if I have a bachelors, the work experience and pass the exam it would only make sense to be able to be licensed as well.

Name Redacted

Student/Licensure Candidate

As a current accountant, I wish to see the licensure include BA/BS 4 year degrees that do not have an accounting focus with several years of experience and passage of the CPA exam be considered for licensure. More clarity is needed on the phrasing 'post-baccalaureate degree with an accounting concentration' as those who have business, finance, or math degrees might have knowledge well beyond the average accounting student with years of experience in the industry. As a current accountant, I wish to see the licensure include BA/BS 4 year degrees that do not have an accounting focus with several years of experience and passage of the CPA exam be considered for licensure. More clarity is needed on the phrasing 'post-baccalaureate degree with an accounting concentration' as those who have business, finance, or math degrees might have knowledge well beyond the average accounting student with years of experience in the industry.