

Xavier University

July 15, 2020

Professional Licensure Disclosure Statement

**Accounting (BSBA, MS in Accountancy)**

If your state is not listed, Xavier University has not made a determination at this time. Please contact your program director for further information.

Dr. Christian Mastilak at [mastilakc@xavier.edu](mailto:mastilakc@xavier.edu) or 513-745-3290.

The Williams College of Business at Xavier University is accredited by the Association to Advance Collegiate Schools of Business (AACSB). The BSBA in Accounting and the MS in Accountancy are accredited under the College's accreditation status. The Department of Accounting is not separately accredited.

Requirements for the Certified Public Accountant (CPA) license vary by state and involve more than successful degree completion. Candidates for licensure need to satisfy other requirements, including but not limited to completing an application, paying a fee, passing licensure exams, and work experience.

As of July 1, 2020, Xavier University has made the following determinations:

The BSBA in Accounting by itself does not meet all the educational requirements for any states, because all states require 150 total credit hours.

**Ohio**

Candidates for CPA licensure in **Ohio** must meet, among other things, certain educational requirements. Those educational requirements include (a) 150 total college credit hours, (b) 30 credit hours of accounting courses, and (c) 24 credit hours of non-accounting business courses.

The BSBA in Accounting provides at least 120 total credit hours, 30 credit hours of accounting courses and 24 credit hours of non-accounting business courses. Candidates would need to earn up to 30 additional credit hours to satisfy requirement (a). The BSBA in Accounting meets requirements (b) and (c) for Ohio.

The MS in Accountancy degree by itself satisfies requirements (b) and (c), per Ohio rules. Combined with a bachelor's degree providing at least 120 credit hours, the MS in Accountancy meets all the educational requirements for Ohio.

**Other states:** As of July 1, 2020, Xavier University has determined that the combination of (1) a bachelor's degree providing at least 120 credit hours and (2) the MS in Accountancy meets the educational requirements of the following states: **Illinois, Indiana, Kentucky, Massachusetts, Michigan, Missouri, New York, Pennsylvania, and West Virginia.**

As of July 1, 2020, Xavier University has not made a determination regarding whether the MS in Accountancy meets the educational requirements for any other states.

More information about various states' requirements can be found at [www.nasba.org](http://www.nasba.org) or by contacting the appropriate states' boards of accountancy.

**Reciprocity:** For purposes of reciprocity, Ohio's educational requirements are recognized as substantially equivalent to all other US states' requirements, and therefore Ohio CPA license holders can apply for a license via reciprocity with any other US state. Applicants need to pay a fee (determined by each state), submit applications and forms determined by each state, and may be subject to criminal background checks, experience requirements or other requirements as determined by each state. Some states have a "two-tier" system, in which a certificate is initially issued.