

### **School of Business**

### Information included is accurate as of January 2024.

State/Territory	State licensure educational requirements met by CCU program?	State Agency	Comments
Alabama	Yes, with conditions	https://www.asbpa.alabama.gov/	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Alaska	Unknown	https://www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing/ BoardofPublicAccountancy.aspx	Colorado Christian University is unable to determine the programs meets the state's educational requirements. It is probable that HLC accreditation is acceptable to the state board; however, statute does not specify whether HLC is an acceptable accreditation.
American Samoa	Yes, with conditions	https://new.asbar.org/regulation-section/title-31-profession/chapter-05-territorial-board-of-public-accountancy-rules-for-certified-public-accountants-and-public-accountants/	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Arizona	Yes, with conditions	https://www.azaccountancy.gov/	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Arkansas	Yes, with conditions	https://www.asbpa.arkansas.gov/	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements but the state may have some additional requirements to qualify for licensure such as specific letter grades in all course work, a specific undergraduate degree, or additional licensure such as a teaching license. All courses grades must be a "C" or better.
California	Yes, with conditions	https://www.dca.ca.gov/cba/index.shtml	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements but the state may have some additional requirements to qualify for licensure such as specific letter grades in all course work, a specific undergraduate degree, or additional licensure such as a teaching license. Biblical Studies course must be one of the courses with "Introduction" in the title.
Colorado	Yes, with conditions	https://dpo.colorado.gov/Accountancy	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements but the state may have some additional requirements to qualify for licensure such as specific letter grades in all course work, a specific undergraduate degree All courses grades must be a "C" or better.
Connecticut	Yes, with conditions	https://portal.ct.gov/DCP/Occupational-and-Professional- Division/OccupationalProfess/Certified-Public-Accountants	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Delaware	Yes, with conditions	https://dpr.delaware.gov/boards/accountancy/	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
District Of Columbia	Yes, with conditions	https://www.dcopla.com/accountancy/	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.

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Florida	Yes, with conditions	http://www.myfloridalicense.com/DBPR/certified-public-accounting/	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Georgia	Unknown	https://gsba.georgia.gov/	Colorado Christian University is unable to determine the programs meets the state's educational requirements. Accrediting agency must be recognized by the state board. No listing of recognized agencies provided.
Guam	Unknown	http://www.guamboa.org/	Colorado Christian University is unable to determine the programs meets the state's educational requirements. No qualifications are provided as to which universities are acceptable to the state board.
Hawaii	Yes, with conditions	http://cca.hawaii.gov/pvl/boards/accountancy/	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Idaho	Unknown	https://isba.idaho.gov/ISBAPortal/	Colorado Christian University is unable to determine the programs meets the state's educational requirements. It is probable that HLC accreditation is acceptable to the state board; however, statute does not specify whether HLC is an acceptable accreditation.
Illinois	Yes, with conditions	https://www.ilboe.org/	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Indiana	Yes, with conditions	https://www.in.gov/pla/accountancy.htm	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
lowa	Yes, with conditions	https://plb.iowa.gov/board/accountants	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Kansas	No	http://www.ksboa.org/	State Board latitude is broad on a university acceptable to the board. Also requires College Algebra or higher math course and additional specific courses which may be met through electives choices.
Kentucky	Unknown	https://cpa.ky.gov/Pages/default.aspx	Colorado Christian University is unable to determine the programs meets the state's educational requirements. State Board latitude is broad on a university acceptable to the board.
Louisiana	Unknown	http://cpaboard.state.la.us/	Colorado Christian University is unable to determine the programs meets the state's educational requirements.
Maine	Unknown	https://www.maine.gov/pfr/professionallicensing/professions/accountancy	Colorado Christian University is unable to determine the programs meets the state's educational requirements. State Board latitude is broad on a university acceptable to the board.
Maryland	Yes, with conditions	http://www.dllr.state.md.us/license/cpa/	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Massachusetts	Yes, with conditions	https://www.mass.gov/orgs/board-of-public-accountancy	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Michigan	Yes, with conditions	https://www.michigan.gov/lara/0,4601,7-154- 89334_72600_72602_72731_72855,00.html	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.

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Minnesota	Yes, with conditions	http://www.boa.state.mn.us/	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Mississippi	Yes, with conditions	https://www.msbpa.ms.gov/Pages/Home.aspx	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Missouri	Unknown	https://pr.mo.gov/accountancy.asp	Colorado Christian University is unable to determine the programs meets the state's educational requirements. State Board latitude is broad on a university acceptable to the board.
Montana	Yes, with conditions	http://boards.bsd.dli.mt.gov/pac	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Nebraska	Yes, with conditions	https://nbpa.nebraska.gov/	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Nevada	Yes, with conditions	https://www.nvaccountancy.com/	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
New Hampshire	Yes, with conditions	https://www.oplc.nh.gov/accountancy/index.htm	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
New Jersey	Unknown	https://www.njconsumeraffairs.gov/acc/Pages/applications.aspx	Colorado Christian University is unable to determine the programs meets the state's educational requirements requires accreditation by MSACS or substantially similar. It is likely that HLC meets these requirements but it is not specifically addressed in the statutes.
New Mexico	No, with additional requirements	http://www.rld.state.nm.us/boards/Accountancy.aspx	Colorado Christian University's program does not fully meet the state's educational requirements but the gap in educational requirements is identifiable. New Mexico requiores a minimyum of 15 credit hours in accounting courses be earned through physical (on-campus) courses.
New York	Yes, with conditions	http://www.op.nysed.gov/prof/cpa/#	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
North Carolina	Yes, with conditions	https://nccpaboard.gov/resources/rules-north-carolina-administrative-code-title-21-%E2%80%93-occupational-licensing-boards-chapter-08-%E2%80%93-board-of-certified-public-accountant-examiners/	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
North Dakota	Unknown	https://www.ndsba.nd.gov/	Colorado Christian University is unable to determine the programs meets the state's educational requirements. State Board latitude is broad on a university acceptable to the board.
Northern Marianas	Yes, with conditions	https://www.cnmilaw.org/pdf/public_laws/13/pl13-52.pdf	With the CAGS courses in the Master of Science in Accounting, Colorado Christian University's program meets the state's educational requirements.
Ohio	Yes	https://www.acc.ohio.gov/	Colorado Christian University's program meets the state's educational requirements.

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Oklahoma	Unknown	https://www.ok.gov/oab_web/	Colorado Christian University is unable to determine the programs meets the state's educational requirements. State Board latitude is broad on a university acceptable to the board. Students also need to plan selection of electives to ensure at least 76 credit hours are at the upper (300 or 400) level.
Oregon	Yes	https://www.oregon.gov/BOA/Pages/Home.aspx	Colorado Christian University's program meets the state's educational requirements.
Pennsylvania	Unknown	https://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/ Accountancy/Pages/default.aspx#.VOTI5i6QfT8	Colorado Christian University is unable to determine the programs meets the state's educational requirements. Specific course content must be accepted by the State Board.
Puerto Rico	Yes, with conditions	https://www.estado.pr.gov/en/authorized-public-accountants/	Colorado Christian University's program meets the state's educational requirements but the state may have some additional requirements to qualify for licensure such as specific letter grades in all course work, a specific undergraduate degree, or additional licensure such as a teaching license. Requires a minimum of 2.0 GPS in accounting and business course.
Rhode Island	Unknown	https://dbr.ri.gov/divisions/accountancy/	Colorado Christian University is unable to determine the programs meets the state's educational requirements. State Board latitude is broad on a university acceptable to the board.
South Carolina	Yes	https://llr.sc.gov/acct/	Colorado Christian University's program meets the state's educational requirements.
South Dakota	Yes	https://dlr.sd.gov/accountancy/default.aspx	Colorado Christian University's program meets the state's educational requirements.
Tennessee	Yes	https://www.tn.gov/commerce/regboards/accountancy.html	Colorado Christian University's program meets the state's educational requirements.
Texas	No, with additional requirements	https://www.tsbpa.texas.gov/	Colorado Christian University's program does not fully meet the stat's educational requirements but the gap in educational requirements is identifiable. At least 15 credits of accounting must be earned physically on campus. The ethics course must be pre-approved by the State Board
Utah	Unknown	https://dopl.utah.gov/cpa/	Colorado Christian University is unable to determine the programs meets the state's educational requirements. State Board latitude is broad on a university acceptable to the board.
Vermont	Yes	https://dlca.vi.gov/pdf/UAALegislationpass.pdf	Colorado Christian University's program meets the state's educational requirements.
Virgin Islands	No, with additional requirements	https://sos.vermont.gov/accountancy/board-meetings-members/	Colorado Christian University's program does not fully meet the state's educational requirements but the gap in educational requirements is identifiable. Students should select COM 110 Oral Communiction. They will also need an additional finance course-most likely FIN 502-and an additional (non-accounting) computer course.

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Virginia	Yes	https://boa.virginia.gov/	Colorado Christian University's program meets the state's educational requirements.
Washington	Yes	https://acb.wa.gov/	Colorado Christian University's program meets the state's educational requirements.
West Virginia	Yes	https://www.boa.wv.gov/	Colorado Christian University's program meets the state's educational requirements.
Wisconsin	No	https://dsps.wi.gov/pages/BoardsCouncils/Accounting/Default.aspx	Colorado Christian University's program does not fully meet the state's educational requirements but the gap in educational requirements is identifiable. An additional business (non-accounting) course in Information Technology is required.
Wyoming	Yes	https://sites.google.com/a/wyo.gov/wyoming-cpa/	Colorado Christian University's program meets the state's educational requirements.