

PATHWAYS TO CPA LICENSURE

	PATHWAY #1	PATHWAY #2	PATHWAY #3
Degree	Baccalaureate Degree	Baccalaureate Degree	Baccalaureate Degree
Education	HRS §466-5 (b)(1) Completion of not less than thirty semester hours required for a baccalaureate degree; provided that the content of the additional qualifying hours of study shall be determined by rules adopted by the board pursuant to chapter 91;	HRS §466-5 (b)(1) Completion of not less than thirty semester hours required for a baccalaureate degree; provided that the content of the additional qualifying hours of study shall be determined by rules adopted by the board pursuant to chapter 91;	HRS §466-5 (b)(1) Completion of not less than thirty semester hours required for a baccalaureate degree; provided that the content of the additional qualifying hours of study shall be determined by rules adopted by the board pursuant to chapter 91; <i>*Substitution of 30 semester hours (<u>below under "Additional Requirement"</u>)</i>
Credits	150 S hrs / 225 Q hrs	150 S hrs / 225 Q hrs	120 S hrs / 180 Q hrs
Experience	≥1500 chargeable audit hours	≥ 24 months of professional experience in public accountancy practice; Equivalent experience in the private sector or industry, government or education	≥ 24 months of professional experience in public accountancy practice
Additional Requirement (for Pathway #3)			<i>*In lieu of the thirty semester hours the applicant may demonstrate completion of an additional twelve months of professional experience in the practice of public accounting only</i>