PATHWAYS TO CPA LICENSURE

	Pathway #1	PATHWAY #2	Pathway #3
Degree	Baccalaureate Degree	Baccalaureate Degree	Baccalaureate Degree
Education	HRS §466-5 (b)(1)	HRS §466-5 (b)(1)	HRS §466-5 (b)(1)
	Completion of not less than	Completion of not less than	Completion of not less than
	thirty semester hours required	thirty semester hours	thirty semester hours
	for a baccalaureate degree;	required for a baccalaureate	required for a baccalaureate
	provided that the content of	degree; provided that the	degree; provided that the
	the additional qualifying hours	content of the additional	content of the additional
	of study shall be determined	qualifying hours of study shall	qualifying hours of study shall
	by rules adopted by the board	be determined by rules	be determined by rules
	pursuant to chapter 91;	adopted by the board	adopted by the board
		pursuant to chapter 91;	pursuant to chapter 91;
			*Cub atitutia m of 20 a amountain
			*Substitution of 30 semester
			hours (<u>below under</u> <u>"Additional Requirement")</u>
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	≥ 24 months of professional
Experience	2 1500 chargeable addit hours	experience in public	experience in public
		accountancy practice;	accountancy practice
		Equivalent experience in the	accountancy practice
		private sector or industry,	
		government or education	
Additional		<u> </u>	*In lieu of the thirty
Requirement			semester hours the
(for Pathway			applicant may demonstrate
#3)			completion of an additional
			twelve months of
			professional experience in
			the practice of public
			accounting only