Credit hours to sit for the CPA exam

Accounting and business hours by jurisdiction, for candidates whose degree clears the total and misses the subject minimums

Figures verified September 4, 2026

These are the requirements to SIT for the exam, which is a lower bar than licensure. The two are constantly confused, often on the boards' own summary pages: Florida asks for 24 accounting hours to sit and 30 to be licensed, and Texas asks for 21 business hours to sit and 24 for certification. Everything below is the sitting requirement.

READ THE BLANKS CAREFULLY. "None required" means the board verifiably asks for no hours in that subject. "Not published" means we could not source a figure and you should ask the board. They are not the same, and nothing in this document shows them the same way. * marks a jurisdiction whose answer changes with the degree you hold; † marks one that also needs a tie to the state. Both are listed in full on the last page.

Start here: count your own hours

Accounting hours on my transcript ______________________

Business hours on my transcript ______________________

Total credit hours ______________________

Then tick the YOU column against every jurisdiction you already clear. If your degree is short on business credits, start with the 9 jurisdictions that require none at all.

A minimum in each subject — 39 jurisdictions

The board sets an accounting figure and a business figure. Count both against your transcript separately; hours in one rarely count toward the other.

JURISDICTION	ACCOUNTING	BUSINESS	TOTAL	YOU
Alabama	24	24	120	
Alaska *	15	9	—	
Arizona	24	18	120	
Arkansas	30	30	—	
California	24	24	—	
Colorado	27	21	120	
District of Columbia	24	3	120	
Florida *	24	24	120	
Guam *	24	24	120	
Idaho *	24	24	120	
Illinois *	24	12	120	
Iowa *	24	24	—	
Kansas	30	42	—	
Kentucky	27	12	—	
Louisiana	24	24	—	
Massachusetts	21	9	120	
Michigan	24	24	—	
Missouri	24	24	120	
Montana	24	24	—	
Nebraska †	24	24	120	
Nevada	15	3	—	
New Hampshire	30	24	—	
New Jersey	24	24	—	
North Dakota	24	24	120	
Ohio	30	24	120	
Oklahoma	24	9	120	
Oregon	24	24	—	
Puerto Rico	24	24	120	
Rhode Island *	24	24	—	
South Carolina	24	24	120	
South Dakota	24	24	—	
Texas	24	21	120	
U.S. Virgin Islands	24	24	150	
Utah	24	12	—	
Virginia	24	24	—	
Washington	24	24	—	
West Virginia	30	30	—	
Wisconsin *	24	24	120	
Wyoming †	24	24	—	

Accounting hours only, no business requirement — 9 jurisdictions

The board sets an accounting minimum and asks for no business hours at all to sit. If your degree is short on business credits, these are the jurisdictions where that does not stop you.

JURISDICTION	ACCOUNTING	BUSINESS	TOTAL	YOU
Delaware	24	None required	120	
Georgia	24	None required	120	
Hawaii	18	None required	120	
Maine	12	None required	120	
Maryland	27	None required	120	
Mississippi	24	None required	120	
New Mexico	30	None required	120	
North Carolina *	30	None required	120	
Tennessee	18	None required	120	

One combined accounting-and-business minimum — 1 jurisdiction

The board sets a single figure covering both subjects rather than one for each, so hours in either count toward the same total.

JURISDICTION	ACCOUNTING	BUSINESS	TOTAL	YOU
Vermont	30 combined	Counted together with accounting	120	

A combined minimum with an accounting floor inside it — 1 jurisdiction

The board sets one total across accounting and related subjects, and a smaller minimum that must be accounting specifically. Surplus accounting hours count toward the total, so the more accounting you have, the fewer other courses you need.

JURISDICTION	ACCOUNTING	BUSINESS	TOTAL	YOU
Connecticut	24 minimum	46 across both subjects	120	

Named courses rather than credit hours — 1 jurisdiction

The board asks for a course in each of several subjects and sets no hour minimum. Count courses on your transcript, not credits, and check that each one sits at the level the board names.

JURISDICTION	ACCOUNTING	BUSINESS	TOTAL	YOU
New York	Named courses, no hours	No hour minimum set	120	

New York

One course in each of four content areas: financial accounting and reporting (upper division), cost or management accounting, taxation, and auditing (upper division). From August 1, 2027 the CPA Evolution Model pathway requires one course in each of five areas. Candidates must be 21 for licensure, not to sit.

The board decides, and publishes no figure — 1 jurisdiction

There is no accounting or business hour minimum to compare your transcript against. The board reviews what you have taken and rules on whether it counts as a concentration, so contact them before you plan coursework around any number you read elsewhere.

JURISDICTION	ACCOUNTING	BUSINESS	TOTAL	YOU
Indiana	Board assesses	No figure published	120	

Indiana

Indiana names no accounting or business hour minimum to sit. 872 IAC 1-1-9.6(a) requires 120 semester hours including accounting and business administration credits, or the equivalent as determined by the board to be appropriate, so the board rules on your transcript. The 24 accounting and 24 business hours you will see quoted for Indiana are part of the 150 hours for LICENSURE, not for sitting.

No subject minimum of any kind — 1 jurisdiction

A degree or a credit total is the entire sitting rule. No accounting or business hours are specified.

JURISDICTION	ACCOUNTING	BUSINESS	TOTAL	YOU
Pennsylvania	None required	None required	—	

The exam is not administered here at all — 1 jurisdiction

You cannot sit in this jurisdiction on any transcript. Candidates pass elsewhere and then transfer their grades in. Pick the jurisdiction you will sit in on its own rules, and ignore any credit figures published for this one, which describe licensure.

JURISDICTION	ACCOUNTING	BUSINESS	TOTAL	YOU
Northern Mariana Islands	Not offered here	You cannot sit here	—	

Northern Mariana Islands

The Uniform CPA Examination is not administered in the CNMI. Candidates pass the exam in another jurisdiction and then apply to the CNMI board for a transfer of grades certificate. There is no sitting requirement to meet here, so choose the jurisdiction you will sit in on its own rules.

One figure published, the other not — 1 jurisdiction

The board states a minimum in one subject and we could not establish the other. Treat the blank as unknown, not as zero.

JURISDICTION	ACCOUNTING	BUSINESS	TOTAL	YOU
Minnesota * †	24	Not published	—	

* Where your degree changes the answer

Alaska
Two routes with different answers. A bachelor's degree plus an accounting concentration needs 24 accounting hours together with 3 business law, 3 economics and 3 college-level math, statistics or computer science. A bachelor's degree plus accounting alone needs only 15 accounting hours and no business hours. A third route lets you sit while still within 18 hours of finishing the degree, with 15 accounting hours.

Florida
Rule 61H1-27.002(8) and (9) waive everything above a baccalaureate for anyone already licensed and in good standing with five years of public accounting practice, whether in a US state or in a country recognized by NASBA's International Qualifications Appraisal Board. An internationally qualified accountant meeting that test does not need the 24 and 24.

Guam
A baccalaureate or higher with a major in accounting from a program with AACSB accounting accreditation carries no separate hours requirement. The 24 and 24 apply to the business-major and general routes.

Idaho
The 24 and 24 are the bachelor's route. A graduate degree in accounting from an accounting-accredited program carries no hours requirement at all, and a graduate degree from a business-accredited program takes 24 undergraduate or 15 graduate accounting hours with no business minimum (Idaho Code 54-207(3)).

Illinois
The 24 and 12 are Option 4, the route for a bachelor's in any subject or a graduate degree from a program without AACSB or ACBSP accreditation. Option 1, a graduate accounting degree from an AACSB or ACBSP accredited accounting program, carries no hours requirement at all. Option 2, a graduate business degree from an accredited business department, requires 24 accounting hours including one tax and one audit course and states no business minimum. Accounting hours earned in a master's count as 1.6 undergraduate hours, and that weighting applies to accounting hours only.

Iowa
The 24 accounting and 24 business hours apply to the bachelor's route. A graduate degree with an accounting concentration qualifies on its own, and a graduate business degree needs the 24 accounting hours but no separate business figure.

Minnesota
The 24 accounting hours are the bachelor's route, which sets no separate business figure. A graduate accounting degree qualifies on its own, and the graduate business route accepts 24 undergraduate or 15 graduate accounting hours plus 24 hours of business-related or additional accounting courses.

North Carolina
The 30 hours are the undergraduate route. A concentration built from graduate accounting courses open exclusively to graduate students takes 20 hours instead (21 NCAC 08A .0309).

Rhode Island
Sits inside a 150-hour total. A graduate accounting degree qualifies on its own; the graduate business route accepts 15 graduate accounting hours in place of 24 undergraduate. The 24 accounting and 24 business hours shown are the general route.

Wisconsin
The 24 and 24 are the general route, Accy 2.202(3). A master's in accounting from an AACSB-accredited program carries no hours requirement at all, and a degree from an AACSB, IACBE or ACBSP accredited business program takes 24 accounting hours with no business minimum. Graduate accounting hours count at 15 in place of 24.

† Where you also need a tie to the state

Minnesota
From July 1, 2026 you must also be a Minnesota resident, attend a Minnesota school, or work in Minnesota for qualifying experience. A nonresident may qualify by meeting one of those within the 90 days before or after the exam.

Nebraska
You must be a Nebraska resident, be regularly employed in Nebraska, or have a place of business in Nebraska.

Wyoming
You must also be at least 18 and hold a Wyoming driver's license, or have a Wyoming street address that is not a PO box, or be employed in Wyoming or hold an accepted offer starting within six months, or be enrolled at a Wyoming community college or the University of Wyoming.

Every figure here was read from a state board, a statute or a board regulation rather than a secondary source. Requirements change: Alabama's business-hours requirement to sit is removed on October 15, 2026. Confirm with your board before you rely on any of this.

Working out where to apply?
The full requirements for each jurisdiction, including experience and licensure, are at atlascpaindex.com/cpa-requirements. If your degree is from outside the US, start with atlascpaindex.com/international/credential-evaluation.