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A Survey of Work Experience Requirements for CPA Candidates in the Northeastern United States

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A Survey of Work Experience Requirements for CPA Candidates in the Northeastern United States

Abstract

Many states have modified the experience component for licensure as a CPA to include services other than auditing and industries other than public accounting. CPA candidates should understand the experience requirement of the state or states in which they seek licensure as a CPA. This article surveys the type and amount of work experience accepted by twelve states in the Northeastern United States.

Disciplines

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A Survey of Work Experience Requirements for CPA Candidates in the Northeastern United States



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Many states have modified the experience component for licensure as a CPA to include services other than auditing and industries other than public accounting. CPA candidates should understand the experience requirement of the state or states in which they seek licensure as a CPA. This article surveys the type and amount of work experience accepted by twelve states in the Northeastern United States.

Becoming a Certified Public Accountant ("CPA") requires three significant steps: (1) completing the educational prerequisites for becoming a licensed CPA; (2) passing the Uniform CPA Exam; and (3) obtaining sufficient and appropriate work experience required by the state in which you will practice accountancy. Each state has its own authoritative organization (such as a state board of accountancy) that provides parameters related to the education and experience required for licensure. The experience requirements include the length of time that a candidate must work for a CPA and the type of work experience applicable toward certification in that state. These requirements have changed in recent years, as CPA firms have expanded their services from traditional areas, such as auditing and tax, to newer areas such as management consulting, cost segregation, business and asset valuation, litigation support, due diligence and accounting information systems implementation services, to name a few.

Some states accept experience from candidates working in private industry, government or academia.

Following are the specific experience requirements (type of employment and length of employment) for twelve states in the Northeastern U.S., including: Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island and Vermont.

Connecticut

Connecticut is a two-tier state, which means that it issues CPA certificates and CPA licenses. The certificate allows the holder to use the Certified Public Accountant title but does not license the holder to practice public accounting. The License allows the holder to practice public accounting. The experience requirement for the license requires two (2) years of experience obtained while under the supervision of a CPA from a U.S. jurisdiction, who has been licensed for at least three (3) years. This experience does not need to be paid. It can be obtained either through public accounting, industry or government. A candidate must have experience in four (4) out of the eight (8) categories below:

- Assessment and testing of internal controls
- Tax return preparation

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- Tax return research
- Preparation of financial statement
- Analysis of financial statements
- Cost accounting
- Budgeting
- Professional service performed as a public accountant

Delaware

Applicants must have one (1) year of experience at either a public accounting firm, private industry, government, or academia. Work that is acceptable for this experience can be any combination of accounting, attest, compilation, tax, consulting, and management and financial advisory. Experience must be verified by a CPA.

Maine

For part-time employees, 2,080 hours of work is equal to one (1) year and 173 hours is equal to one (1) month. The experience can be obtained at a public accounting firm or private industry. The experience must be supervised by a licensed CPA from a U.S. jurisdiction.

Applicant must have two (2) years of experience. Aggregate experience must consist of "the use of accounting or auditing skills, including the issuance of reports on the financial statements" and at least one of the following:

- Management advisory
- Financial advisory
- Consulting services
- Preparation of tax returns
- Furnishing tax advice
- Other equivalent activities as determined by the board.

Maryland

Applicant must have one (1) year experience. This constitutes 2,000 hours

worked. The experience can be obtained at a public accounting firm, private industry, government, or academia. Work that is acceptable for this experience can be any combination of accounting, attest, compilation, tax, consulting, and management and financial advisory. The experience must be supervised by a licensed CPA from a U.S. jurisdiction.

Massachusetts

Applicant must have one (1) year experience, which 1,820 hours is the minimum. Full-time work consists of 35+ hours a week but must be over a time period of at least two (2) uninterrupted months. Part-time experience is +20 hours a week, but must be over a time period of at least two (2) uninterrupted months. The experience can be obtained at a public accounting firm, private industry, or government. Work completed in private industry or government is prorated at one (1) year of credit for every three (3) years worked. Experience must include 1,000 hours of report (attest) experience. The experience must be signed by a partner or member of a public accounting firm, governmental supervisor, or CPA supervisor of non-public experience.

New Hampshire

Applicant must have one (1) year experience. Full time applicants must have at least 1,500 hours doing accounting or auditing work. Part-time applicants must have at least 2,800 hours worked, with 1,500 hours doing accounting or auditing work. Part-time experience must have been made in the most recent six (6) years. Experience can be obtained at a public accounting firm, private practice, or government. The experience must be supervised by a licensed CPA from a U.S. jurisdiction, a CPA or Chartered Accountant ("CA") from Australia, a CA from Canada, Ireland or New Zealand, or a Contador Publico Certificado from Mexico.

New Jersey

Applicant must have one (1) year experience. This experience can be obtained either at a public accounting firm or its equivalent. The experience must be in auditing or accounting, but can also be in other sectors, not specified by the law.

New York

Applicants must have experience of at least one (1) year. This experience can be obtained either at a public accounting firm, private industry, the government, or academia. Work that is acceptable for this experience can be any combination of accounting, attest, compilation, tax, consulting, and management and financial advisory services. The experience must be supervised by a licensed CPA from a U.S. jurisdiction. Full-time employment is considered a 5-day, 35-40 hour work week, excluding overtime. Part-time work is acceptable if the applicant works at least 20 hours per week. This part-time experience is prorated as follows: for every two weeks worked, one week of experience is obtained.

Ohio

Applicant must have one (1) year experience if they have a bachelor's degree and 150 hours prior to sitting for the CPA exam. Applicant must have two (2) years of experience if they have a bachelor's degree but fewer than 150 hours prior to sitting for the exam. Experience includes performing an engagement that will result in the issuance of financial reports, consulting services, tax services.

Pennsylvania

Applicant must have one (1) year experience if they hold a master's degree or a bachelor's degree and completion of 150 hours. Experience must be 1,600 hours, with 400 hours devoted to attest activity. Applicant must have one (2) years of experience if they hold a bachelor's degree. Experience must be 3,200 hours, with 800 hours devoted to attest activity. Experience can be gained in public accounting, private industry, or government. Applicable work

includes all audit and attestation work, tax preparation and advisory, financial and managerial advisory. Work that is explicitly not includable includes experience acquired while self-employed, recruiting, administration, and bookkeeping.

Rhode Island

Applicant must have one (1) year experience, which is equal to 1,820 hours unless the CPA exam was passed outside of Rhode Island and the state in which the applicant passed exceeds one (1) year experience. This experience can be obtained either at a public accounting firm, private industry, the government, or academia. Work that is acceptable for this experience can be any combination of accounting, attest, compilation, tax, consulting, and management and financial advisory. If working for private industry or government, the applicant must obtain experience in: assessment of internal controls through the understanding of information system, tax return preparation and research, preparation of financial statements, cost accounting and the application of accounting principles. Applicable governmental employment consists of:

- Employment in state government as an accountant or auditor;
- Employment in federal government as an accountant or auditor at a GS-7 level or above;
- Employment as a special agent accountant with the Federal Bureau of Investigations;
- Military service, as an accountant or auditor;
- Employment with other governmental entities as an accountant or auditor.

Vermont


Applicant must have one (1) year experience, which is equal to 2,080 hours. The experience can be obtained either at a public accounting firm, or private industry. Work that is acceptable for this experience can be any combination of

accounting, attest, compilation, tax, consulting, and management and financial advisory. The experience must be supervised by a licensed CPA from a U.S. jurisdiction.

Summary

Candidates should understand the experience requirements for the state in which they seek licensing as a CPA to en-

sure that they will have the right kind of work experience and enough of it. In the past, states have required auditing experience from public accounting firms, but are now creating more opportunities for CPA candidates to gain the requisite experience through non-auditing activities, as well as via the corporate sector, government or academia.



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