

Professional Licensure Disclosure

School of Business — Accounting/CPA Certification Programs

*Roberts Wesleyan University | Pursuant to 34 CFR §668.14 and §668.43 | SARA Policy Manual, Version 25.2
Last Reviewed: March 2, 2026*

Roberts Wesleyan University has made program-specific determinations regarding whether the educational requirements of its Accounting programs listed below meet the requirements for CPA certification eligibility in U.S. states and territories where the University enrolls or recruits students.

Please note the following important distinctions regarding CPA certification:

CPA licensure is governed by individual State Boards of Accountancy, and requirements vary by state. Most states require candidates to complete **150 semester credit hours** of education to sit for the Uniform CPA Examination and/or to obtain a CPA license, though the specific distribution of accounting and business coursework required to fulfill those 150 hours differs by state. Roberts Wesleyan University's determinations below reflect whether its Accounting curriculum meets the **educational content requirements** for CPA examination eligibility and/or licensure in each state, based on the University's good faith review of each state's Board of Accountancy requirements.

These determinations address educational requirements only. Individual CPA certification decisions — including examination performance, ethics examination requirements, experience requirements, and other personal eligibility factors — are made by State Boards of Accountancy and are outside the scope of this institutional disclosure.

A determination of "Does Not Meet" includes programs for which a formal determination has not yet been completed; per federal regulation, an undetermined status carries the same practical effect as "Does Not Meet" for disclosure and Title IV financial aid eligibility purposes.

Students enrolled in an Accounting program who reside in a state listed under "Does Not Meet" will receive an individualized disclosure and must complete a Student Attestation of Professional Licensure or Certification prior to enrollment. Questions should be directed to the Office of Registration at 585.594.6455.

Program	State(s) Where Program Meets CPA Certification Educational Requirements	States and U.S. Territories Where Program Does Not Meet CPA Certification Educational Requirements
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Accounting, B.S.	New York	Alabama; Alaska; Arizona; Arkansas; California; Colorado; Connecticut; Delaware; Florida; Georgia; Hawaii; Idaho; Illinois; Indiana; Iowa; Kansas; Kentucky; Louisiana; Maine; Maryland; Massachusetts; Michigan; Minnesota; Mississippi; Missouri; Montana; Nebraska; Nevada; New Hampshire; New Jersey; New Mexico; North Carolina; North Dakota; Ohio; Oklahoma; Oregon; Pennsylvania; Rhode Island; South Carolina; South Dakota; Tennessee; Texas; Utah; Vermont; Virginia; Washington; West Virginia; Wisconsin; Wyoming; U.S. Territories: American Samoa; Federated States of Micronesia; Guam; Marshall Islands; Northern Mariana Islands; Palau; Puerto Rico; U.S. Virgin Islands
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This disclosure does not guarantee that any State Board of Accountancy will approve or deny an individual application for CPA examination eligibility or licensure, and does not account for changes in state law or regulation occurring after the date of this disclosure. This disclosure will be updated as changes in state requirements become known and as institutional determinations are completed.

For questions regarding this disclosure, contact the Office of Registration: 585.594.6455 | roberts.edu