

Tilting Scales of Alternate Pathways to CPA Licensure

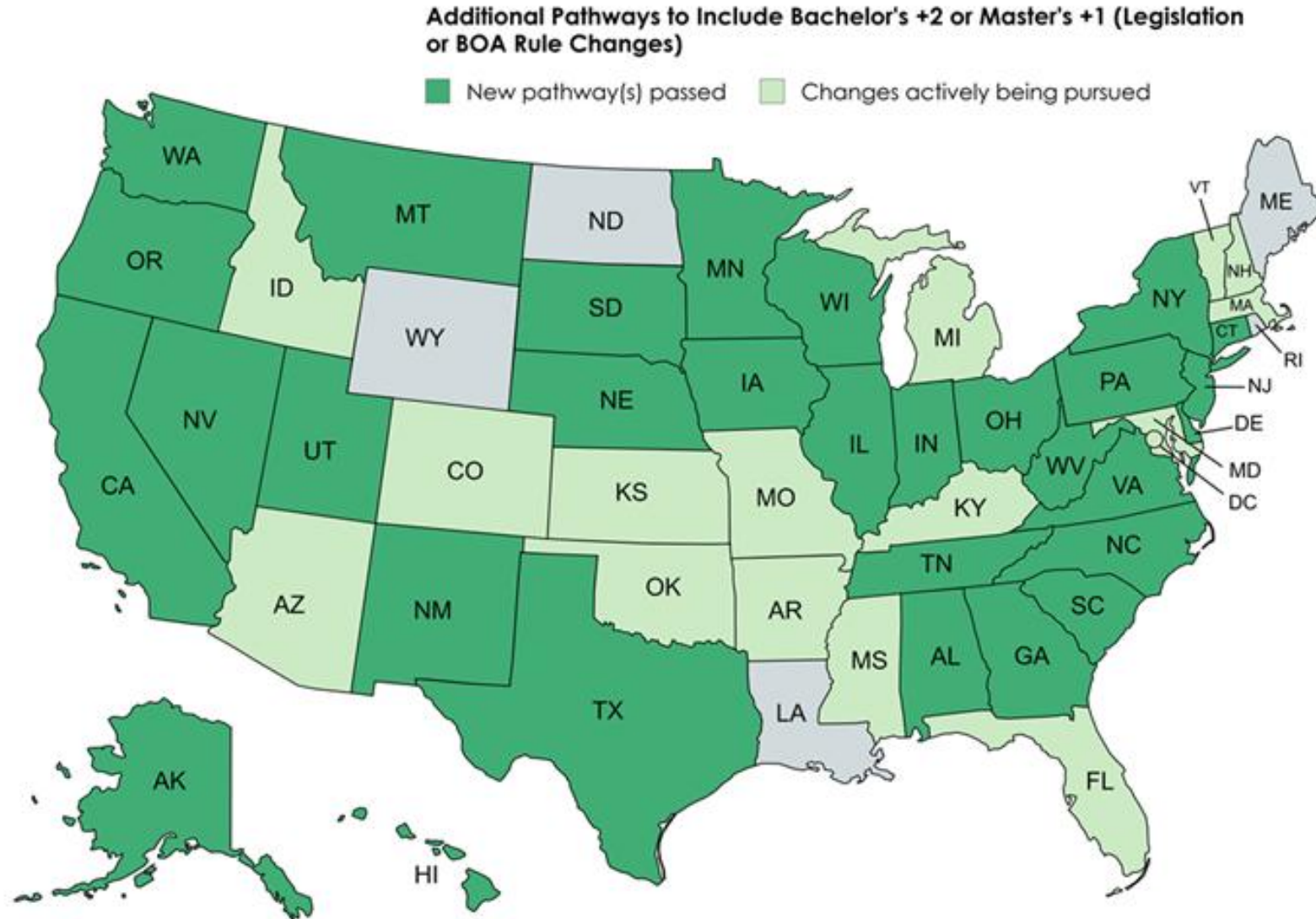


Session Overview

- Learning Objectives
 - Identify status of jurisdictional filings/passings of bachelors degree + 2 Years of Experience
 - Understand Missouri legislative action as a case study
 - Describe national Anti-Regulatory movement and role of profession legislation
 - Outline practical implications and considerations for licensure and mobility
 - Compare CPA firm and company sentiments during transitional period



Jurisdictional Status Update



- Reference Minnesota Society of CPAs [“Pathways to becoming a CPA: Tracking the licensing transition”](#) Updated March 2, 2026
- 30 jurisdictions with pathways passed (implementation dates varied)
- 16 jurisdictions with bills in play (+ DC)

Complicating Factors for Law and Rulemaking

- Why? Can discuss...or not!
- Statute vs. Rule
 - Most jurisdictions split
 - Statute for “universal” requirements
 - Rule for subrequirements... mostly education
 - Differences in lawmaking timetables
- Timing = stack
 - Cannot implement rule changes until statute changed
- Early Adopter Revisions
 - UAA Language timing from 2025
 - Refinement from quantity of jurisdictions filed statutes
- In-process statute revisions (discussed later)
- Subrequirement (usually in rule) proxy barrier
- Intersection of academia and practitioners

Missouri Case Study

- Timeline
 - Minnesota files Feb 2023
 - NPAG formed July 2023
 - MOCPA Blue Ribbon Committee July 2023
 - MOCPA unintended consequences comm July 2024
 - NPAG recommendations August 2024
 - May 2025 UAA Model Rules Update
 - December 1 2025 pre-file bill in Missouri
 - Today...
- For each jurisdiction 3 possible outcomes:
 1. Stand alone bill passes (with/without amendments)
 2. Bill passes as part of omnibus (with/without amendments)
 3. Bill does not pass
- Senate Bill [1233](#) and
- House Bill [2300](#)
- Key additional provisions:
 - Bachelors/Masters vs. hours
 - Repeal 60 day in advance of bachelors degree
 - In general, getting away from “substantial equivalency” terminology
 - Removing NASBA Qualification Appraisal Service for substantial equivalency provision (move to rule)
 - Grandfather clause
- Where will we wind up?

Deregulatory Environment and Impact on Profession Discussion



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Practical Implications for Licensure and Mobility for Your Students

- Start at the beginning: As a general rule of thumb, the cleanest pathway for a CPA candidate to become (and remain) a licensed CPA =
 1. Attend a university;
 2. Sit for CPA exam;
 3. Residency (work and/or domicile);
 4. Obtain work experience; and
 5. Work for at least one year **all in the same jurisdiction.**
- Life happens
 - CPA candidates either seeking or finding themselves changing jurisdictions across that timeline need advice
 - Which educational pathway is best for me?
 - Which jurisdiction(s) should I become licensed in?
 - If I'm on one pathway and change, do I have to notify someone?
 - How do I know where I can practice as a newly licensed CPA?
 - Will employers expect or prefer pathways?
 - Should I wait for an alternative pathway to become law in my jurisdiction?
 - Does an alternative pathway impact my strategy for passing CPA exam?
 - Some of these questions are **open ended**, depending on both individual CPA exam candidate situation AND status jurisdiction statutes and rules.

CPA Firm and Company Sentiments

- What is real today?
- Recent Coverage on Our Profession Workforce Development
 - February 23, 2026. [Intergenerational Solutions to Address the Crisis of the Leaking Accounting Pipeline.](#) *The CPA Journal.*
 - November 12, 2025. [How to Solve Accounting's Talent Shortage.](#) *Forbes.*
 - September 25, 2025. [Gen Z is reviving this boring job that millennial and boomers abandoned.](#) *Fortune.*
- Fall 2024 equilibrium
 - April 4, 2025. [Deloitte to Lay Off U.S. Consultants After Government Cost Crackdown.](#) *The Wall Street Journal.*
 - May 5, 2025. [Big Four accounting firm PwC to slash about 1,500 jobs in the US.](#) *Reuters.*
 - October 15, 2025. [KPMG Cuts 195 US Audit Staff in Fourth Layoff in Three Years.](#) *Bloomberg.*
- More Recruits
 - June 2, 2025. [Accounting Enrollment is on the Rise: 12% Increase for Spring Semester.](#) *CPA Practice Advisor.*
 - January 20, 2026. [Undergraduate enrollment in accounting continues to rise.](#) *JoA.*
- Depends heavily on firm/company size (discussion)
- Do not let foot off of gas pedal

Implications for Your Program

- Advising
- Accounting school recruiting
- Program (re)structuring
- Curriculum development
- Branding
- CPA exam blueprint coverage
- Staffing
- Alumni partner firm/company shakeup
- Technology and life skills space





Questions/Discussion?

Thank You!

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