

Provide a comparison of whether and how other states regulate the occupation

There are 55 State Boards of Accountancy within the United States and its territories. All Boards are members of the National Association of State Boards of Accountancy (NASBA) located in Nashville, TN who along with the American Institute of CPAs (AICPA) located in Durham, NC, create and adopt the Uniform Accountancy Act (UAA). The goal of the UAA is the attempt to provide uniformity when possible for State Boards to consider when drafting laws and regulations. Most important areas of uniformity include substantial equivalency whereas uniformity to become a CPA exists involving education, examination, and experience requirements. Some differences exist between State Boards within these requirements; however, all must be met in some form before licensure is granted as a CPA as indicated within the UAA. Many other examples including continuing professional education, Peer Review, and Mobility of CPAs between different State exist within the UAA for State Board consideration.