

# INSTRUCTIONS FOR FILING - CPA CERTIFICATE

Access this form via website at: [www.hawaii.gov/dcca/areas/pvl](http://www.hawaii.gov/dcca/areas/pvl)

## ALL APPLICANTS

### \* APPLICATION FORM

Complete *Application for Certificate - CPA* (Form CPA-04) in dark ink and sign. **Attach** applicable fee and supporting documents.

### SOCIAL SECURITY NUMBER

Your social security number is used to verify your identity for licensing purposes and for compliance with the below laws. For a license to be issued you must **provide your social security number or your application will be deemed deficient and will not be processed further.**

The following laws require that you furnish your social security number to our agency:

#### FEDERAL LAWS:

**42 U.S.C.A. §666(a)(13)** requires the social security number of any applicant for a professional license or occupational license be recorded on the application for license; and

If you are a licensed health care practitioner, **45 C.F.R., Part 61, Subpart B, §61.7** requires the social security number as part of the mandatory reporting we must do to the Healthcare Integrity and Protection Data Bank (HIPDB), of any final adverse licensing action against a licensed health care practitioner.

#### HAWAII REVISED STATUTES ("HRS"):

**§576D-13(j), HRS** requires the social security number of any applicant for a professional license or occupational license be recorded on the application for license; and

**§436B-10(4) HRS** which states that an applicant for license shall provide the applicant's social security number if the licensing authority is authorized by federal law to require the disclosure (and by the federal cites shown above, we are authorized to require the social security number).

### \* FEES

**ATTACH** appropriate amount made payable to: *COMMERCE & CONSUMER AFFAIRS*.

If you expect to receive a certificate in an EVEN-NUMBERED year, pay ..... \$165  
(Application - \$25\*, Certificate - \$50, Compliance Resolution Fund - \$70,  
½ renewal for the second year of the two-year license period - \$20);

or

If you expect to receive a certificate in an ODD-NUMBERED year, pay ..... \$110  
(Application - \$25\*, Certificate - \$50, Compliance Resolution Fund - \$35).

**All certificates are subject to renewal on or before December 31 of each ODD-NUMBERED Year.**

\*Application fee is not refundable.

**NOTE:** *One of the numerous legal requirements that you must meet in order for your new license to be issued is the payment of fees as set forth in this application. You may be sent a license certificate before the payment you sent us for your required fees is honored by your bank. If your payment is dishonored, you will have failed to pay the required licensing fee and your license will not be valid, and you **may not** do business under that license. Also, a \$25.00 service charge shall be assessed for payments that are dishonored for any reason.*

*If for any reason you are denied the license you are applying for, you may be entitled to a hearing as provided by Title 16, Chapter 201, Hawaii Administrative Rules, and/or Chapter 91, Hawaii Revised Statutes. Your written request for a hearing must be directed to the agency that denied your application, and must be made within 60 days of notification that your application for a license has been denied.*

### UNIFORM CPA EXAM

**Passed Exam in Hawaii:** No further evidence of passing is required since your exam records are on file.

**Passed Exam in Another State:** Have the other state agency complete Form CPA-05, *Verification of License and/or Exam Scores*.

### \* COMPETENCE CERTIFICATES

**Submit** three (3) *Certificate of Competence* forms completed by responsible persons who are personally or professionally acquainted with you and who will attest to your competence, trustworthiness and fairness. Forms should not be completed by relatives. This form may be duplicated.

(CONTINUED ON BACK)

**\*EDUCATION**

**Submit** certified\*\* transcripts indicating:

- 1) 150 semester (225 quarter) hours of college education, and accounting concentration (see attached Board Policy Regarding Educational Requirements, effective June 21, 2001, amended June 7, 2002; amended March 2, 2007);
- 2) Degree and date degree conferred.

**Applicants who passed the Uniform CPA Examination before December 31, 2000, or held conditional credits before December 31, 2000 and subsequently passed the examination before the conditional credits expired**, may continue to meet the following education requirements:

- a. A baccalaureate degree; and
- b. 30 semester (45 quarter) hours of upper division or graduate level business-related subjects\*\*\* (in addition to the baccalaureate degree); **OR**  
30 months of experience with a public accounting firm (this experience may **not** also be credited toward the experience requirement); and
- c. 18 semester (27 quarter) hours of upper division or graduate level accounting or auditing subjects (which may have been earned while obtaining the baccalaureate degree).

**NOTE:** **Highlight on the transcript** all courses that you wish to have applied toward the 30 semester (45 quarter) hours of upper division or graduate level business-related subjects\*\*\*;

**OR**

Provide signed "*Certification of Public Accountancy Experience*" forms (CPA-14) from employers certifying 30 months of full-time experience (35 or more hours per week) with a public accounting firm, and indicating employment dates, hours worked, and details of your experience.

**You may be eligible for an exemption from the education requirements if the following conditions are met:**

- You hold, and have continued to hold, a valid comparable CPA certificate, registration, or license from another state for **at least 10 years preceding the date of this application** for a Hawaii CPA certificate; **and**
- You have been in the active practice of public accountancy for **at least 5 years preceding the date of this application** for a Hawaii CPA certificate.

**Submit** a completed Form CPA-05, *Verification of License and/or Exam Scores* from the Board of Accountancy of your state of licensure verifying that you meet the above-cited conditions. **In addition, please submit a written request for the waiver of the education requirements.**

If you sat for the Uniform CPA Examination in May 1998 or later as a Hawaii candidate, and you are applying for CPA licensure within five (5) years of passing the exam, you need not submit your educational transcripts with this application. The transcripts that you submitted to CPA Examination Services in order to qualify to take the exam should have been forwarded to the Board once you passed the examination. In the event your transcripts were not transmitted from CPA Examination Services, you will be contacted to provide them to the Board.

**FOREIGN STUDENTS:** You must provide satisfactory evidence that the degree you received from a foreign university, college, or other four-year institution is equivalent to a degree one would receive from an accredited university, college, or other four-year institution in the United States.

You may send **certified** transcripts or "mark-sheets" to any one of the following agencies:

**Academic Credentials Evaluation Institute, Inc. (AICE)**  
P.O. Box 6908  
Beverly Hills, CA 90212  
(800) 234-1597  
Email: [acei@acei1.com](mailto:acei@acei1.com)  
Website: [www.acei1.com](http://www.acei1.com)

**Educational Credential Evaluators, Inc. (NACES)**  
P.O. Box 514070  
Milwaukee, WI 53202-3470  
(414) 289-3400  
Email: [eval@ece.org](mailto:eval@ece.org)  
Website: [www.ece.org](http://www.ece.org)

**Foreign Academic Credentials Service, Inc. (NACES)**  
P.O. Box 400  
Glen Carbon, IL 62034  
(618) 656-5921  
Email: [facsa@aol.com](mailto:facsa@aol.com)  
Website: [www.facsusa.com](http://www.facsusa.com)

**Foreign Educational Document Service (NACES)**  
P.O. Box 4091  
Stockton, CA 95204  
(209) 948-6589  
FAX: (209) 937-0717

**EDUCATION**  
(Cont'd)

**Global Services Associates (NACES)**  
2554 Lincoln Boulevard #445  
Marina del Rey, CA 90291-5082  
(310) 828-5709  
Email: [global@iccas.com](mailto:global@iccas.com)  
Website: [www.globaleval.org](http://www.globaleval.org)

**Global Education Group (AACRAO)**  
1205 Lincoln Rd., Suite 218  
Miami Beach, FL 33139  
(305) 534-8745  
Website: [www.globaledu.com](http://www.globaledu.com)

**International Education Research Foundation, Inc. (NACES)**  
P.O. Box 3665  
Culver City, CA 90231  
(310) 258-9451  
Email: [info@ierf.org](mailto:info@ierf.org)  
Website: [www.ierf.org](http://www.ierf.org)

**Josef Silny & Associates, Inc. (NACES)**  
International Education Consultants  
P.O. Box 248233  
Coral Gables, FL 33124  
(305) 666-0233  
Email: [info@jsilny.com](mailto:info@jsilny.com)  
Website: [www.jsilny.com](http://www.jsilny.com)

**World Education Services, Inc. (NACES)**  
P.O. Box 745  
Old Chelsea Station  
New York, NY 10113-0745  
(800) 937-3895  
Email: [info@wes.org](mailto:info@wes.org)  
Website: [www.wes.org](http://www.wes.org)

**\*EXPERIENCE**

**Submit** a signed *Certification of Public Accountancy Experience* form (CPA-14) from your employer or supervisor who holds or had held a CPA license in Hawaii or in another state or jurisdiction during the time of your employment. This form should verify the duration and scope of your experience. On the form, your employer or supervisor should provide specific starting and ending dates of your employment, the total number of **chargeable** audit hours worked (if you are choosing to fulfill the experience requirement for licensure as a CPA with 1,500 **chargeable** hours in the performance of audits), verifying your duties and responsibilities in one of the following:

- 1) 1,500 **chargeable** hours in the performance of audits involving generally accepted accounting principles and auditing standards earned while employed on a full-time basis (35 or more hours per week) in public accounting practice; **OR**
- 2) Two (2) years of full-time professional work experience (35 or more hours per week) in public accounting practice, private industry, government, or education.

The form should also include the CPA license number of the certifying employer or supervisor who is signing the form, and the state or jurisdiction where your employer or supervisor is licensed as a CPA or was licensed as a CPA during the time that you were under his/her supervision.

**NOTE:** If your experience was gained in the private, government, or academic sectors, and not at a CPA firm, it is crucial that the description of your duties and responsibilities be as comprehensive and inclusive as possible, so that the Board has the information required for it to determine whether your experience is equivalent to experience gained at a CPA firm.

**IMPORTANT NOTICE:** This experience requirement is **in addition** to the 30-month experience option that satisfies the 30 semester hours of additional study requirement for applicants who passed the Uniform CPA Exam before December 31, 2000, and subsequently passed the exam before the conditional credits expired.

**BIENNIAL RENEWAL**

Licensees shall renew certificates on or before **December 31 of each odd-numbered year**. Renewal applications are sent approximately 30 days prior to December 31. Licensees are advised to keep the Board informed of any change in their mailing address.

**NOTE:** A current permit to practice is also required to practice public accountancy in this State. Separate application forms for a current permit to practice are available.

**BOARD LAWS AND RULES**

Copies of the Accountancy laws, Chapter 466, HRS, and Chapter 71, Hawaii Administrative Rules are available by submitting a written request to: *Board of Accountancy, Commerce and Consumer Affairs, P.O. Box 3469, Honolulu, HI 96801*. Chapter 436B, Hawaii Revised Statutes, the Professional and Vocational Licensing Act should be read in conjunction with Chapter 466 and Chapter 71.

The laws and rules are also posted on our website free of charge at [www.hawaii.gov/dcca/areas/pvl](http://www.hawaii.gov/dcca/areas/pvl). Click on "Accountancy". Then click on "Statute/Rule Chapter" in the yellow box to the right.

**BOARD'S ADDRESS**

Mail all required items to:

Board of Public Accountancy  
DCCA, PVL Licensing Branch  
P.O. Box 3469  
Honolulu, HI 96801

Deliver to office location at:

or

335 Merchant St., Room 301  
Honolulu, HI 96813  
Phone: (808) 586-3000

**ABANDONMENT  
OF APPLICATION**

Pursuant to HRS §436B-9 your application shall be considered abandoned and shall be destroyed if you fail to provide evidence of continued efforts to complete the licensing process for two consecutive years. The failure to provide evidence of continued efforts includes but is not limited to: (1) failure to submit any required information and documents requested by the licensing authority within two consecutive years from the last date the documents and information were requested, or (2) failure to complete any additional requirements for licensure that remain after approval of your application, such as attempting to complete an exam requirement, within two consecutive years from the date your application was approved, or (3) failure to provide the licensing authority with any written communication during two consecutive years indicating that you are attempting to complete the licensing process. If an application is deemed abandoned the applicant shall be required to reapply for licensure and comply with the licensing requirements in effect at the time of the reapplication.

This material can be made available for individuals with special needs. Please call the Licensing Branch Manager at (808) 586-3000 to submit your request.

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\* *Must be submitted simultaneously. Incomplete files with any missing documents or fee will not be accepted.*

\*\* *Certified - Transcripts must have school's seal.*

\*\*\* *Business-related Subjects include: accounting & auditing; taxation; management services; computer science; economics; business law; functional fields of business (finance, production, marketing, personnel relations, business organization, & business management), other business-related subjects as approved by the Board.*

# APPLICATION FOR CERTIFICATE – CPA

License No. \_\_\_\_\_ Effective \_\_\_\_\_  
 CPA - \_\_\_\_\_

Legal Name (First, Middle)	(Last)
Other names used (previous surnames, maiden name, etc.)	
Residence Address (Include Apt. No., City, State & Zip Code)	
Mailing Address (ONLY if different from Residence)	
Social Security No.	Phone No. Res: Bus:

**FOR OFFICE USE**

**ANSWER** all of the following questions by circling your answers.  
**PROVIDE** details and explanations when needed or required.

- 1) Are you at least 18 years of age? ..... YES NO
- 2) Are you a U.S. citizen, a U.S. national, or an alien authorized to work in the United States? ..... YES NO
- 3) a) Have you passed all sections of the Uniform CPA Examination? ..... YES NO  
 b) Date of passing all sections of the examination \_\_\_\_\_  
 c) In what state(s)? \_\_\_\_\_
- 4) a) If you passed the Uniform CPA Examination **after** December 31, 2000, did not hold conditional credits before December 31, 2000, and did not subsequently pass the CPA Exam before the conditional credits expired, **ANSWER** the following questions:
  - Have you completed at least 150 semester (225 quarter) hours of college education? ..... YES NO
  - Do you hold a baccalaureate or higher degree conferred by an accredited college or university? ..... YES NO
  - Have you completed at least 24 semester (36 quarter) hours of upper division or graduate level accounting and auditing subjects? ..... YES NO
  - Have you completed at least 24 semester (36 quarter) hours of upper division or graduate level (accounting or non-accounting) business-related subjects? ..... YES NO
 b) If you passed the Uniform CPA Examination **before** December 31, 2000, or held conditional credits before December 31, 2000, and subsequently passed the CPA Exam before the conditional credits expired, **ANSWER** the following questions:
  - Do you hold a baccalaureate or higher degree conferred by an accredited college or university? ..... YES NO
  - Have you completed at least 18 semester (27 quarter) hours of upper division or graduate level accounting and auditing subjects? ..... YES NO
  - Have you completed at least 30 semester (45 quarter) hours of business-related subjects in addition to your baccalaureate degree, **OR** do you have at least 30 months of work experience in a public accounting practice (exclusive of the experience requirement indicated in question 6) ..... YES NO
- 5) Have you completed at least 1,500 chargeable hours in the performance of audits involving generally accepted accounting principles and auditing standards earned while in public accounting practice, OR at least two (2) years of full-time professional work experience in public accounting practice, private, industry, government, or education? ..... YES NO
- 6) If you hold an out-of-state CPA license, **ANSWER** the following questions:
  - What state or jurisdiction issued your CPA license? \_\_\_\_\_
  - Date of licensure? \_\_\_\_\_
  - Expiration date? \_\_\_\_\_
  - Has your license ever been revoked, suspended, or otherwise subjected to disciplinary action? ..... YES NO  
 (If you answer "YES" you **MUST** provide an explanation and have the licensing authority of the state of your licensure submit any pertinent documents.)
  - Are you presently being investigated or are there any disciplinary actions pending against your license? ..... YES NO  
 (If you answer "YES" you **MUST** provide an explanation and have the licensing authority of the state of your licensure submit any pertinent documents.)
- 7) Has any license granted to you ever been suspended, revoked, or otherwise subjected to disciplinary action? ..... YES NO  
 (If you answer "YES" you **MUST** provide an explanation and have the licensing authority of the state of your licensure submit any pertinent documents.)
- 8) Are there any current or pending liens, suits, or judgments against you? ..... YES NO  
 (If you answer "YES" you **MUST** provide an explanation and submit any pertinent documents.)
- 9) In the past 20 years have you ever been convicted of a crime in which the conviction has not been annulled or expunged? ..... YES NO  
 (If you answer "YES" you **MUST** provide certified court documentation on the date, place, and nature of each conviction, and the status of fulfillment of conditions of each sentence.)

**EXPLANATIONS:** (If additional space is required, attach a separate sheet.)

**\* \* SIGNATURE REQUIRED ON BACK \* \***

Appl .....005 ..... \$25  
 Lic.....009 ..... \$50  
 CRF.....006 ..... \$35/\$70  
 ½ Ren .....001 ..... \$20  
 Service Charge .....BCF ..... \$25

(CONTINUED ON BACK)

Name of Applicant: \_\_\_\_\_

Affidavit of applicant:

I hereby certify that the statements, answers and representations made in this application and in the documents submitted are true and correct. I understand that any misrepresentation is grounds for refusal or subsequent revocation and is a misdemeanor (Section 710-1017, Sections 436B-19, and 466-9, Hawaii Revised Statutes). I further certify that I have read and will abide by the provisions of Chapter 466, Hawaii Revised Statutes, and Chapter 71, Hawaii Administrative Rules.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

## CERTIFICATE OF COMPETENCE

Access this form via website at: [www.hawaii.gov/dcca/areas/pvl](http://www.hawaii.gov/dcca/areas/pvl)

### PART I. TO BE COMPLETED BY APPLICANT

- A. Complete Part I only.
- B. Give form to three (3) persons who will be certifying your competence.
- C. Have person give back after completed so it can be attached to your application before it is submitted.
- D. **DO NOT HAVE RELATIVES COMPLETE THIS FORM.** This form may be duplicated.
- E. Be advised that incomplete forms will delay the processing of your application.

Applicant's Name (First, Middle, Last)

Type of License Applying for

### PART II. TO BE COMPLETED BY PERSON CERTIFYING TO APPLICANT'S COMPETENCE

- A. Complete Part II only.
- B. Your signature must be witnessed by a Notary Public.
- C. After completing form, give back to the applicant.

Name (First, Middle, Last)

Occupation/Profession

Residence Address (include city, state, zip code)

Employer(if any)

Are you a resident of Hawaii?

YES

NO

Residence Phone

Business Phone

I, the undersigned, not being related to the applicant and realizing the importance of accurate information as a basis for issuance of license, hereby certify that I have been personally acquainted with the applicant for \_\_\_\_\_ years and that he/she is competent, trustworthy and fair.

I am willing to answer any questions asked in regard to the applicant.

*Subscribed and sworn to before me*  
this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
*Notary Public, State of* \_\_\_\_\_  
*My commission expires:* \_\_\_\_\_

\_\_\_\_\_  
Signature

## VERIFICATION OF LICENSE/EXAM SCORES - CPA

Access this form via website at: [www.hawaii.gov/dcca/areas/pvl](http://www.hawaii.gov/dcca/areas/pvl)

A P P L I C A N T	Name (First, Middle)	(Last)	Social Security No.	
	Mailing Address (Include Apt, No. and Zip Code)		Date passed exam or exam parts	Date Licensed (if applicable):
			License No. (if applicable)	
	I hereby authorize the licensing agency of the State of _____ to release the information below to the Hawaii Board of Accountancy.			
Date _____ SIGN HERE: _____				

L I C E N S I N G  A G E N C Y	EXAM SCORES				
	EXAM DATE(S) <i>(month/year)</i>	AUD	LPR	FARE	ARE
IF A LICENSE WAS ISSUED, CONTINUE, IF NOT, SIGN BELOW AND MAIL DIRECTLY TO HAWAII BOARD.					
Is license current? ..... YES NO					
Has license been current for at least 10 years?..... YES NO DATE LICENSED _____					
EXPIRATION DATE _____					
Has the licensee been in active practice for at least 5 of the last 10 years? ..... YES NO					
Has license ever been revoked, suspended, or otherwise subjected to disciplinary action ..... YES NO LICENSE NO. _____					
<i>(Explain a "yes" response on reverse side.)</i>					
Is license currently being investigated or is there any disciplinary action pending?..... YES NO					
<i>(Explain a "yes" response on reverse side.)</i>					
Name and Address of Licensing Agency			Signature:		
			Title	Date	

**BOARD SEAL**

# CERTIFICATION OF PUBLIC ACCOUNTANCY EXPERIENCE

Access this form via website at: [www.hawaii.gov/dcca/areas/pvl](http://www.hawaii.gov/dcca/areas/pvl)

## PART I. TO BE COMPLETED BY APPLICANT

- A. Complete Part I only.
- B. Give form to person who will be verifying your experience.
- C. Have person return form to you after completion so that it can be attached to your application for submittal.
- D. This form may be duplicated.
- E. Be advised that incomplete forms will delay the processing of your application.

Applicant's Name (First, Middle, Last)

Type of License Applying for

## PART II. TO BE COMPLETED BY PERSON CERTIFYING TO APPLICANT'S EXPERIENCE

- A. Complete Part II only.
- B. After completing form, give back to the Applicant.

Print Name (First, Middle, Last)

CPA License Number and Issuing Authority  
(State or Jurisdiction)

Address:

Employer (if any)

Title:

Telephone No.:

E-Mail Address:

I certify that \_\_\_\_\_ (name of Applicant) has the following accounting and/or auditing experience<sup>1</sup>, and that such experience was non-routine, non-clerical, and non-ministerial in nature; continually required independent thought and judgment on important accounting or auditing matters; involved the application of generally accepted accounting principles or other comprehensive basis of accounting of the United States (in the case of tax preparers or tax consultants, the Applicant's experience consisted of the preparation of tax returns or provision of tax consulting services in accordance with applicable tax laws of the United States); was of a full-time nature (at least 35 hours per calendar week); and was gained under my supervision.

**Please check all that apply:**

### I. Auditing Experience in Public Accountancy Practice

The Applicant completed \_\_\_\_\_ chargeable hours in the performance of audits involving the application of generally accepted accounting principles and auditing standards earned while in public accounting practice at \_\_\_\_\_ (name of CPA firm) during the following time period:

<sup>1</sup> HRS section 466-5 requires an Applicant to have: (a) 1500 chargeable hours in the performance of audits involving the application of generally accepted accounting principles and auditing standards earned while in public accounting practice; (b) two years of professional experience in public accountancy practice; provided that equivalent experience in private or government accounting or auditing work or education may be substituted for all or part of the two years of professional experience in public accountancy practice; or (c) any combination thereof.

(CONTINUED ON BACK)

**APPLICANT NAME:**

**II. Professional Experience in Public Accountancy Practice; Equivalent Experience in the Private Sector or Industry, Government, or Education (please check and complete as appropriate)**

The Applicant completed \_\_\_\_\_ months of professional experience in public accountancy practice at \_\_\_\_\_ (name of CPA firm) during the following time period:

Professional experience in public accountancy practice includes (a) the issuance of reports on financial statements involving the use of accounting and/or auditing skills involving the application of generally accepted accounting principles or an other comprehensive basis of accounting of the United States; (b) management advisory or consulting services involving the use of accounting and/or auditing skills; or (c) the preparation of tax returns or furnishing of advice on tax matters in accordance with applicable tax laws of the United States.

The Applicant completed \_\_\_\_\_ months of equivalent experience in private or government accounting or auditing work at \_\_\_\_\_ (name of company or government agency) during the following time period:

Specify in detail the work performed by the Applicant that is equivalent to the professional experience in public accountancy practice described above (attach additional sheets if necessary):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The Applicant was an instructor who taught upper division or graduate level accounting or auditing subjects at \_\_\_\_\_ (name of college or university) during the following time period: \_\_\_\_\_

I further certify that: (1) I personally supervised the Applicant and held a Hawaii CPA license or the equivalent in another jurisdiction during the period of supervision; or (2) although the Applicant was immediately supervised by a non-licensee, the Applicant ultimately reported to, was instructed by, was reviewed by, and was evaluated directly by me; and I held a Hawaii CPA license or the equivalent in another jurisdiction during the time the Applicant reported to, was instructed by, was reviewed by, and was evaluated directly by me. I further certify that this supervision occurred while the Applicant was an employee of the same CPA firm, company, agency, or entity that employed or otherwise engaged my professional services.

I further certify under penalty of perjury that all statements, answers, and representations made in this "Certification of Public Accountancy Experience" (including any attachments) are true and correct. I understand that any misrepresentation constitutes sufficient grounds to deny the application, may subject me to disciplinary sanctions (e.g., the revocation of my license and/or permit to practice), and is a misdemeanor.

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE OF CPA SUPERVISOR

**BOARD OF PUBLIC ACCOUNTANCY**  
**BOARD POLICY REGARDING EDUCATIONAL REQUIREMENTS**  
**(Effective June 21, 2001; Amended June 7, 2002; Amended March 2, 2007)**

An applicant subject to the one hundred fifty (150) semester hour educational requirement provided in §466-5.5 HRS, shall have:

- (1) A baccalaureate or higher degree conferred by an educational institution accredited by a regional or national accrediting agency or association approved by the Board, or evidence that the baccalaureate or comparable degree qualifies the applicant for acceptance for an advanced degree at an educational institution accredited by a regional or national accrediting agency or association approved by the Board; and
- (2) One hundred fifty (150) semester hours of college education from an educational institution accredited by a regional or national accrediting agency or association approved by the Board, which shall, at minimum, include:
  - (a) Twenty-four (24) semester hours in upper division or graduate level accounting courses including, without limitation, courses in financial accounting, auditing, taxation, and managerial accounting; and
  - (b) Twenty-four (24) semester hours in upper division or graduate level accounting or non-accounting business-related courses including, without limitation, courses in economics; legal and social environment of business; business law; marketing; finance; organizational, group, and individual behavior; quantitative applications in business; communication skills; business ethics; globalization; total-quality management; computer science; human relations; or other business-type courses.

For purposes of this policy:

- (1) "Educational institution" means a four-year degree-granting college, school, or university;
- (2) "National accrediting agency or association" includes, without limitation, the American Assembly of Collegiate Schools of Business, and other similar agencies and associations approved by the Board;
- (3) "Regional accrediting agency or association" includes, without limitation, the Western Association of Schools and Colleges, and other similar agencies and associations approved by the Board;
- (4) "Upper division courses" means courses usually taken at the junior or senior undergraduate level; and
- (5) To be acceptable, the educational institution shall be accredited in accordance with this policy at the time the applicant is granted the degree.

# ***IMPORTANT NOTICE***

## BOARD OF PUBLIC ACCOUNTANCY

### New License Requirement

Effective June 17, 2003 and pursuant to Hawaii Revised Statutes section 436B-10 and federal law, it is the policy of the State of Hawaii ("**State**") Board of Public Accountancy ("**Board**") that, in addition to meeting the education, experience, and examination requirements for licensure, an applicant for a Hawaii public accountant's license is required to be either **a United States citizen, a United States national, or an alien authorized to work in the United States without conditions or other encumbrances.**

**This means that, even if an applicant meets the education, experience, and examination requirements for licensure, that applicant shall not be issued a license if that applicant is not a U.S. citizen, a U.S. national, or an alien authorized to work in the U.S.**

However, the Board will issue the applicant a **conditional approval** that signifies that the applicant has met the education, experience, and examination requirements for licensure; provided that this conditional approval shall **not** be considered a license to engage in the profession and shall **not** authorize the applicant to work in our State. To obtain authorization to work in our State, the applicant shall be required to contact the U.S. Citizenship and Immigration Services ("**USCIS**"). In addition, federal law [45 U.S.C. 666 (a)(13)(A)] requires that once an applicant is authorized by the USCIS to work in the U.S., the applicant must supply his/her Social Security Number ("**SSN**") so that states can use this information for child support enforcement purposes.

Once the applicant submits evidence to the Board that the USCIS has authorized the applicant to work in the U.S. (without conditions or other encumbrances), **provides a SSN**, and meets all of the licensing requirements in effect at that time (including, but not limited to, the requirement that the applicant has not been convicted of any crime that is directly related to the profession), the applicant shall be issued a full and unrestricted license.

This conditional approval shall be valid for two (2) years. An applicant must obtain the appropriate USCIS authorization within this two (2) year period in order to have a license issued. If the applicant is unable to meet this deadline, the applicant may be required to reapply for licensure and meet all of the requirements in effect at that time.