**WHAT IS YOUR 150 PLAN?**

**When planning your academic progression for 150 credits, students planning on entering the Public Accounting Industry need to take into consideration the timing of a Full Time start and when an internship experience may occur**

**“150 Firms”**: BDO, Deloitte, Ernst & Young, Grant Thornton, KPMG, RSM, BDO Seidman and PricewaterhouseCoopers

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**Early Recruiting Opportunities:** Spring focused timeframe for students 2 years from 150 completion. Opportunities for summer/winter internships in the following year.

**Diversity, Freshman/Sophomore** year Programs: Can be fall or spring applications

**Internships:** Generally offered ***within a year*** of 150 completion.

**“120 Firms” Regional Firms** will hire candidates at 120 credits with the expectation that individuals will earn 150 and pass CPA

**CPA REQUIREMENTS**

* Complete 150 credits: *Need 30 credits in accounting***:** ACCT 221/222, *3* Internship credits, ACCTG Honors Courses and ISOM 597\* count towards 30 credits
* Pass Exam (4 parts)
* 2000 (one year) of supervised audit work

*Be sure to check individual state requirements (aicpa.org)*

**\*Semester in the Profession Program (SIPP)**

15 credit, spring semester internship

* Pre-Requisites: ACCT 321 and 371
* Work FULL TIME: Jan – end of March; earn **9** practicum credits
* Earn **6** internship credits: ACCTG 498A and take online course: ISOM 597\*
* Return to campus to complete SCHMGT 541 (Auditing) and SCHMGT 583 (CPA Law)

**Master of Science in Accounting (MSA)**

* Gets you to 150 WITH a professional credential
* Provides context and supports success in CPA Exam
* Meets certification requirements in all 50 US States