


Archived: Thursday, April 17, 2025 1:09:41 PM
From: [BPL-BoardSupport](#)
Sent: Thu, 17 Apr 2025 16:42:15
To: [MacIntosh, Weston \(LARA\)](#)
Subject: FW: Accountancy Rules Comment Letter
Importance: Normal
Sensitivity: None
Attachments:
[MI Accountancy Comment Letter \(4-17-25\).pdf](#) 

From: Paul Balas <pbalas001@gmail.com>
Sent: Thursday, April 17, 2025 11:24 AM
To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>
Subject: Accountancy Rules Comment Letter

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Good morning- attached is a comment letter relating to the Accountancy - General Rules (Rule Set 2024-54 LR).

Please let me know that this has been received and that there are no problems opening the attachment.

Thank you.

Paul Balas

--

Paul M. Balas
pbalas001@gmail.com
248.705.0057

April 17, 2025

Department of Licensing and Regulatory Affairs
Bureau of Professional Licensing- Boards and Committees Section
Attention: Departmental Specialist
P.O. Box 30670
Lansing, MI 48909-8170
(BPL-BoardSupport@michigan.gov)

Dear Accountancy Board Members and BPL Representatives:

Thank you for your service in protecting the residents of Michigan as well as your role in upholding the high standards of the Accountancy profession in the State.

I am writing to express my **strong opposition** to the proposed removal of the 24-hour general business course credit requirement from the definition of “Accounting Concentration” in the Michigan “Accountancy - General Rules”.

My concerns with the proposed change include the following:

- **A well-rounded business education is imperative for a Certified Public Accountant (CPA).** While technical accounting knowledge is important, the complexity of today’s business environment demands a broader base of business knowledge to enable the CPA to understand the substance of activities and transactions that are subject to bookkeeping, auditing and tax treatment. Areas such as business law, ethics and economics are foundational to the role of a CPA in protecting the public from potential fraud and abuse of tax laws and regulations.
- Many of the recent accounting and audit frauds and failures do not relate to simply getting the technical accounting or tax treatment wrong, but rather were the result of business transactions where the company or the auditor **did not fully understand the economics, legality or substance of a transaction.**
- Based on my research and a National Association of State Boards of Accountancy (NASBA) analysis, it appears that **only 7 states or jurisdictions currently do not have a general education credit requirement.** These jurisdictions are estimated to have less than 10% of the CPAs in the US. The great majority of states have requirements that are similar to Michigan’s current rules. If this rule change were to be approved, it would put Michigan CPAs in the bottom tier of education requirements.
- **All states near Michigan (including Indiana, Ohio, Wisconsin, Illinois and Minnesota) have a general business credit requirement.** Ohio just completed a full review of their CPA requirements which included alternative paths to licensure but notably retained the general education credit requirements.

- We will be doing a **disservice to students studying in the State of Michigan**. If their early post-graduation personal or professional lives resulted in a need to become licensed in a state that had a general business credit requirement, they **may not qualify for licensure due to reciprocity rules**. They may not meet the education requirements of that state.
- While applicants would still be required to pass the rigorous CPA exam, **the foundation of the well-rounded CPA includes three elements**, all with critical importance:
 - education
 - examination, and
 - experience.

Like a three-legged stool, weakness in any of the areas could have disastrous results.

- There are several areas where the Accountancy Rules and Statutes may be changing soon:
 - It is highly likely that the State of Michigan will be reconsidering overall education requirements for CPA licensing, with a significant focus on the current requirement of 150 credit hours.
 - In addition, the Michigan Department of Licensing and Regulation (LARA) recently published a “Cutting Red Tape Report” which has several items relating to the Accountancy rules and statutes. Many of these appear to have merit, but should be subject to further discussion and consideration, including input from the Board of Accountancy.

I believe this **proposed rule change should be deferred** until any changes to the education requirements, as well as items included in the “Cutting Red Tape Report” can be considered in totality.

- **The Accountancy Board’s primary role is to protect the public interest. Lowering the education requirements for CPAs would not benefit the public nor serve to increase public trust in the accounting profession.**

Administrative Matters

In addition to the items discussed above relating to the merits of the proposed change, I want to comment on the written materials and processes relating to this rule making process, as follows:

I. Regulatory Impact Statement

The “Regulatory Impact Statement” prepared by the Michigan Office of Administrative Hearings and Rules, Administrative Rules Division (ARD), contains several statements that I believe are inaccurate and/or misleading, including the following:

Page 1, Question 2: “Compare the proposed rules to standards in similarly situated states, based on geographic location, topography, natural resources, commonalities, or economic similarities.”

State Response: “The proposed rules **are like accountancy standards in other Great Lakes states, as well as other states throughout the United States...** it is useful to note

for comparison's sake that the rules follow state law and are also **similar to the requirements of surrounding states.**" (Emphasis Added)

Comments:

- If adopted as proposed, Michigan's requirements **would not** be "like" or "similar to" the education requirements of surrounding states, including Indiana, Ohio, Wisconsin, Minnesota or Illinois (all of which have a general education credit requirement).
- As previously discussed, the great majority of **"other states throughout the United States"** (approximately 43) have general education course requirements.
- General education course requirements are an important element of the "Education" section of the Uniform Accountancy Act, which would no longer be followed by Michigan.

Page 2, Question 4: "Identify the behavior and frequency of behavior that the proposed rules are designed to alter."

State Response: "The specific topics that the proposed rules address, and the purpose of the proposed rules are set forth below:

...R 338.5115: This rule pertains to qualifying educational requirements, approved educational institutions, and adoption of accreditation standards. **The proposed revised rule clarifies the coursework requirements** for a concentration in accounting." (Emphasis Added)

Comments:

- It is misleading to indicate that the proposed revised rule **"clarifies"** the coursework, when in fact, it greatly **changes** and **reduces** the coursework requirements. It reduces the specific "accounting concentration" educational requirements by 50% (from 48 specified credit hours to 24).

Page Question 4.C.: "What is the desired outcome?"

State Response: "...By improving and clarifying the rules, applicants and licensees should **find compliance easier**. This should result in fewer questions, fewer regulatory problems, and **greater safety and protection of the public.**" (Emphasis Added)

Comments:

While applicants and licensees should find compliance **easier**, eliminating the general business education requirements (reducing the overall education requirements by 50%) will not result in **greater safety and protection of the public.**

.....

II. Board of Accountancy Rules Committee Work Group Procedures

The Board of Accountancy Rules Committee Working Group held a meeting on January 7, 2025, to discuss possible rules changes. I am a member of the Rules Committee and did not receive a copy of the agenda in advance of the meeting and I am not aware that a public notice went out prior to the meeting.

The “**Request for Rulemaking**” form prepared by the state in advance of the meeting ([ARS Public - RFR Transaction](#)), approved on November 24, 2024, indicated (item 14) that “The Board of Accountancy will hold Rules Committee Work Group sessions **with the public.**” (Emphasis Added)

When the agenda was ultimately posted to the Accountancy Rules Committee Work Group web site ([Accountancy Rules Committee Work Group](#)) after the meeting, I noted that there was an agenda item (Item 3) “Rules Discussion- Public Comments”, and the agenda included the following:

“All members of the public may attend and participate in this meeting by visiting the following web link or dialing the number below at the time of the meeting...”(web link and phone number followed in the agenda, which did not appear to be published prior to the meeting).

Comment: There was no public participation in this meeting and I do not believe the public was aware of this meeting since there did not appear to be public notice prior to the meeting.


.....

Based on the matters discussed above, particularly with respect to lowering the bar for Michigan CPAs and the possible negative impact on students and future CPAs and clients, I respectfully request that the Board of Accountancy reconsider the proposed rule change relating to elimination of the general education credit requirement for licensing of CPAs in the State of Michigan.

Sincerely,

/s/ Paul M. Balas

Paul M. Balas, CPA

Archived: Friday, April 18, 2025 11:33:17 AM
From: [BPL-BoardSupport](#)
Sent: Fri, 18 Apr 2025 12:32:56
To: [MacIntosh, Weston \(LARA\)](#)
Subject: FW: Letter in support of CPA licensure proposal
Importance: Normal
Sensitivity: None
Attachments:
[Daniel R. Brickner - EMU.pdf](#) 

Hi Wes,

Should I send this anywhere specifically?

From: Daniel Brickner <dbrickner@emich.edu>
Sent: Friday, April 18, 2025 8:00 AM
To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>
Subject: Letter in support of CPA licensure proposal

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To the Michigan Department of Licensing and Regulatory Affairs,

Please find attached my letter in support of the proposal to eliminate the CPA licensure requirement of 24 credit hours of general business topics.

Thank you for the opportunity to provide input related to this important issue, and please feel free to contact me if you have any questions related to my letter.

Sincerely,

Daniel R. Brickner, Ph.D., CPA

Daniel R. Brickner, Ph.D., CPA
Professor of Accounting
Eastern Michigan University
College of Business
Ypsilanti, MI 48197



EASTERN MICHIGAN UNIVERSITY

April 18, 2025

To Whom It May Concern:

I am a Professor of Accounting at Eastern Michigan University (EMU). I have been teaching at EMU since January, 2000, and I regularly teach courses in 'Intermediate Financial Accounting' and 'External Auditing.' Prior to obtaining my Ph.D. and commencing my career at EMU, I worked as a financial statement auditor in the Cleveland office of Ernst & Young. I am a CPA, and I have been a part of the CPA profession for over 35 years. It is a profession that I love and advocate for dearly.

I am writing in support of the state's current proposal to eliminate the twenty-four (24) credit hour requirement in general business topics in order to obtain CPA licensure. The reasons for my position related to this proposal are explained below.

To clarify, all undergraduate accounting students who complete their degree in accounting at an accredited university will naturally achieve those 24 credit hours as part of a traditional curriculum for a bachelor's degree in accounting. **Therefore, this proposal will not affect for the vast majority of CPA applicants,** since the vast majority of CPA's complete an undergraduate degree in accounting.

The reason that I believe this proposal is vitally important relates specifically to individuals who have already completed a bachelor's degree in another non-business major (e.g., education, political science, music, etc.), and have subsequently decided to pursue a master's degree in accounting with the intention of becoming a CPA. Many individuals become enlightened about the great and expansive career opportunities in accounting after they have already graduated and begun their career in a non-business field. Therefore, I believe the current proposal to eliminate the 24 credit hours of general business topics will help attract these individuals to pursue accounting as a second career.

Prior to relatively recent rules changes in 2021, it is my understanding that such individuals could become CPA-eligible with a concentrated master's in accounting, as I believe any 'extra' accounting/tax classes taken (beyond the minimum required to sit for the CPA exam) were applied to meet the 24 business credit hour requirement. When those changes took place in 2021, we had multiple students who were already enrolled in our master's program that the state immediately began requiring an additional 24 hours of general business topics. In essence, the 'goalposts' were moved on them with no advance warning or 'grandfather' clause. This appeared inherently unfair and harsh to these individuals. **I believe that change in 2021 has created an unnecessary barrier to enter the profession for these individuals.**

Therefore, I am very pleased to hear of the current proposal to remove that 24 credit hour requirement for general business topics. I further explain my position on this issue in the points below:

- 1) Candidates who obtain a master's degree typically are relatively older than typical undergraduate students and have other life and academic experiences to enrich their knowledge based and critical thinking skills to prepare them for a career in public accounting. Many of the non-accounting business courses relate to soft-skill disciplines (e.g., Management, Marketing, etc.). Master's students oftentimes have developed many of these soft skills in their previous academic and work experience.



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- 2) From my several years of experience and observation, individuals who pursue a master's degree in accounting tend to be highly motivated and successful in both their master's program as well as in their professional careers. They have intentionally and purposefully chosen accounting as a second career path as they have come to the realization that a career as a CPA is a better and more appropriate path for them compared to their previous career related to their bachelor's degree. Because of this, master's students are oftentimes more serious and higher-performing students compared to many bachelor's students. Quite honestly, many undergraduate students do not have the same level of insight and clarity related to their ultimate desired career path at the time they pick their major in college.
- 3) Although I acknowledge that completing coursework in general business topics would be helpful and beneficial in the professional development for master's students prior to entering the CPA profession, **I do not believe that taking this coursework is essential in order for these master's graduates to commence their public accounting careers, pass the CPA exam, and gain CPA licensure.** If for example, such individuals (or the firm at which they are employed) believe that completing coursework in such topics would be beneficial or necessary related to their career advancement, they could always choose to complete such coursework in these topics as their career progresses, perhaps even as part of their CPE requirements. But I adamantly believe this coursework should not be required for these master's graduates in order for them to enter the profession and gain CPA licensure.
- 4) If knowledge in the general business topics is so essential, then those topics should be covered on the CPA exam, and these candidates would thus 'suffer the consequences' related to lack of previous coursework in these topics. However, based on my observations, the vast majority of my students who have completed a master's degree in accounting before the rules changes in 2021 performed very favorably on the CPA exam and in their careers in public accounting ---- without having completed 24 hours of general business credit. Again, these individuals tend to be relatively older and mature, have other academic, work, and life experiences that they 'bring to the table', and have a deeper understanding, clarity, and motivation related to their career goals and ambitions.
- 5) The reality for the profession at this time is that we need to create more opportunities for individuals to become a CPA, including individuals from all demographic groups. Creating 'barriers to entry' into the profession appears problematic at this time for a variety of reasons. Individuals who have a previous bachelor's degree in a non-business field, who have subsequently become enlightened that they want to pursue a career as a CPA are much more likely to choose the CPA career path if the required additional education does not entail an overwhelming barrier to entry. As an example, most individuals can complete their master's in accounting at EMU by completing 16 courses (48 credit hours), the vast majority of which are accounting and tax courses. That is already an extra 2 - 4 years of extra educational coursework (depending on whether the student is full- or part-time) that they would need to complete in order to choose accounting as a second career path. And such rigorous and concentrated accounting requirements adequately prepares these individuals to pass the CPA exam, and I believe, adequately prepares them to enter the profession. Adding an additional 24 credit-hour requirement of general business topics (i.e., 8 additional courses) would typically add at least 1-2 more years of additional educational coursework to become CPA-eligible. This appears to be an overly cumbersome and unnecessary barrier to entry for these individuals.



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- 6) Related to #5 above, it is my sincere belief that a student with a concentrated master's in accounting is much more prepared to pass the CPA exam and deal with the technical accounting issues faced by public accountants compared to individuals who have a bachelor's in accounting only. With a concentrated master's in accounting, besides completing the 'staple areas' of accounting coursework in Financial Accounting, Cost Accounting, Accounting Information Systems, Auditing, etc., students are also complete coursework in more advanced or specialized areas in accounting (e.g., IT Auditing, Advanced Financial Accounting, Fraud Examination, a variety of more advanced Taxation courses, etc.). An undergraduate degree in accounting typically does not require enough accounting coursework to cover those more advanced or specialized topics, whereas a master's degree does. And I would argue that it would be much more beneficial for an aspiring CPA to complete a class in IT Auditing or International Taxation than say, an Introduction to Marketing class. And dare I say, I believe the vast majority of CPA's and CPA firms would agree with my assertion as well.

Our society is dependent on talented and well-prepared CPA's to perform important, technical, and oftentimes complex services in order to meet the needs of clients and various stakeholders. It is my hope that we continue to attract and develop bright and talented individuals to continue and even further advance the very important work that CPA's perform. I believe the proposal to remove the 24 hours of general business credit requirement is a positive move to help eliminate an unnecessary barrier to enter for applicants who pursue a master's degree in accounting. I believe if the proposal is not passed, it can have a detrimental effect on our state attracting some of the best and brightest individuals (i.e., students who obtain a master's degree in accounting) to choose a career path as a CPA.

And again, I want to emphasize the point that this proposal, if passed, will affect a relatively small percentage of CPA applicants, since the vast majority of those who pursue CPA licensure will undoubtedly obtain a bachelor's degree in accounting. Again, those individuals will naturally complete at least 24 hours of general business credit in their bachelor's program. But I believe this proposal will effectively help attract more individuals to choose accounting as a second career, and thus pursue a master's degree in accounting in order to help make that career ambition a reality.

Thank you in advance for considering the points that I have outlined above. Please reach out to me if you have any questions at: dbrickner@emich.edu.

Sincerely,

Daniel R. Brickner

Daniel R. Brickner, Ph.D., CPA
Professor of Accounting

Archived: Monday, April 14, 2025 8:58:28 AM
From: [BPL-BoardSupport](#)
Sent: Mon, 14 Apr 2025 11:29:34
To: [MacIntosh, Weston \(LARA\)](#)
Subject: FW: Changes to CPA Licensing Requirements
Importance: Normal
Sensitivity: None

From: Campau-Grifka, Jeanine <jmcampau-grifka@hwkaufman.com>
Sent: Friday, April 11, 2025 9:50 AM
To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>
Subject: Changes to CPA Licensing Requirements

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To whom it may concern:

I recently became aware of proposed changes to the licensing requirements for CPA's in the State of Michigan.

As a CPA for more than 25 years (with both private and public experience), I would recommend the current General Business Education Requirements remain and the proposed elimination of these requirements not be adopted.

Young professionals entering the workplace have much to learn and the basic knowledge provided by attending these educational courses will assist them, and their employers, as they start their careers in our profession. By eliminating these requirements, I believe we would not be preparing our Young Professionals for success and not meeting the expectations of the general Public in what a CPA's educational background truly is.

If there are any questions or if you would like to discuss, please feel free to reach me at the contact information below.

Best regards,

Jeanine Campau-Grifka

Jeanine Campau--Grifka, CPA
Corporate Vice President
Finance Director



30833 Northw estern Hwy | Farmington Hills, MI 48334

T: 248.539.6007

jmcampau-grifka@hwkaufman.com | www.hwkaufman.com



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Archived: Monday, March 24, 2025 10:05:46 AM

From: [BPL-BoardSupport](#)

Sent: Mon, 24 Mar 2025 13:58:00

To: [MacIntosh, Weston \(LARA\)](#)

Subject: FW: Feedback Regarding Michigan's Board of Accountancy discussion to eliminate the 24-business credit hours requirement for CPA certification

Importance: Normal

Sensitivity: None

Hi Wes,

Forwarding for your review.

Thanks!

Kim

From: Scott Dell <ScottDell@ferris.edu>

Sent: Friday, March 21, 2025 7:28 PM

To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>

Cc: pbalas001@gmail.com; Bob Doyle <bdoyle@micpa.org>

Subject: Feedback Regarding Michigan's Board of Accountancy discussion to eliminate the 24-business credit hours requirement for CPA certification

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Members of the Michigan State Board of Accountancy,

First and foremost, I want to express my appreciation for the Board's commitment to supporting the CPA profession and protecting the public. I had the privilege of attending—along with my students—the recent Board meeting where the proposal to eliminate the 24-credit hour business course requirement, while maintaining the 24-credit hour accounting requirement, was discussed and passed.

As a businessperson, accounting academic, and licensed CPA in the State of Michigan (as well as Wisconsin and South Carolina), I welcome opportunities to broaden access to the profession. Expanding pathways for non-traditional students and individuals from diverse backgrounds is essential to our field's future. I support the initiative to offer a 120-credit pathway in addition to the traditional 150-credit hour requirement to provide flexibility for those desiring entry into the profession. However, I must respectfully and firmly **oppose** the reduction of the 24-business credit hour requirement. I believe this change will do lasting harm to the profession and to the public we are entrusted to serve.

Accounting is a profession with a **public trust mandate**. CPAs serve individuals, businesses, nonprofits, and government entities in a wide array of areas—tax, audit, consulting, and advisory services. To do this well, CPAs must possess more than just technical accounting knowledge. They must understand the **broader business landscape**, including economics, finance, banking, human resources, operations, supply chain, marketing, management, law, and ethics. Reducing the business education requirement narrows a CPA's perspective, diminishing their ability to offer well-rounded, strategic, and ethical advice. It risks turning CPAs into **technicians**

rather than **trusted business advisors**.

I would not want my attorney to lack a working knowledge of financial statements or business strategies, nor would I trust a doctor who understands sprains and hairline fractures but not the interconnected and complimentary systems of the human body. Similarly, it's not fair—nor is it safe—for Michigan businesses to rely on CPAs with deep expertise in one technical area but lacking a broader understanding of the business environment in which their clients operate. Our clients deserve better. Michigan residents deserve better.

Specific Concerns:

1. **1. Erosion of Public Trust and Confidence**

The CPA designation stands for integrity, competence, and professionalism. Lowering educational standards risks undermining public confidence in our ability to provide high-quality services.

2. **2. The Business Environment Is Increasingly Complex**

CPAs today must navigate challenges in technology, AI, ESG reporting, fraud prevention, data analytics, and cybersecurity. This demands a **broader and deeper knowledge base**, not a narrower one.

3. **3. Greater Risk of Ethical Lapses and Poor Judgment**

Ethical decision-making, critical thinking, and strategic insight are cultivated through a **broad education** and professional experience. Reducing coursework weakens this foundation and leaves CPAs ill-prepared to serve clients effectively and ethically. Recently, discussions of a 90-credit hour bachelor's is gaining momentum and acceptance. Reducing the business credits, combined with potentially reducing overall degree credits further erodes the knowledge and capabilities of CPA candidates.

4. **4. Potential Decline in CPA Exam Pass Rates**

The CPA exam tests not only accounting knowledge but a broad understanding of business concepts. Removing business coursework could lead to lower pass rates and disillusionment among candidates who are unprepared.

5. **5. Short-Term Gain, Long-Term Harm**

While lowering requirements may result in a short-term increase in CPA candidate numbers, it will **lower the overall quality** of professionals entering the field, ultimately **devaluing** the CPA license and weakening **public protection**—which should remain our foremost priority.

In Conclusion:

Reducing the educational requirements for CPAs devalues the profession, weakens our readiness to meet employer and client needs, and puts the public at risk. The proposal to eliminate the 24-business credit hour requirement is a **short-sighted solution** that sacrifices **long-term public trust and professional excellence**.

I urge the Board to reconsider this decision in the interest of maintaining the high standards and quality services that the CPA profession in Michigan—and across the nation—has long provided.

Thank you for your time and thoughtful consideration.

Dr. Scott Dell, CPA

Scott Dell, CPA, DBA
Assistant Professor
College of Business
Ferris State University
BUS 345



<https://linktr.ee/ferrisstatebusiness>


119 South Street
Big Rapids, Michigan 49307

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 <https://futureforwardacademy.com/>

 <https://Calendly.com/DrScottCPA>

 <https://www.matchmaker.fm/podcast-guest/dr-scott-dell-ac8077>

 <https://www.amazon.com/author/drscottcpa>

Archived: Thursday, April 17, 2025 2:02:41 PM

From: [LaShawn Thomas](#)

Sent: Thursday, April 17, 2025 1:55:37 PM

To: [BPL-BoardSupport](#)

Cc: [Bob Doyle MacIntosh, Weston \(LARA\)](#)

Subject: MICPA Comments on removal of 24-Hour Business Credit Removal

Importance: Normal

Sensitivity: None

Attachments:

[MICPA comments on 24 hour business credit removal.docx](#) 

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Good afternoon,

On behalf of the Michigan Association of CPAs (MICPA), I am submitting the attached letter regarding the proposed removal of the 24-hour general business credit hour requirement from Michigan's CPA licensure rules. We appreciate the opportunity to provide our comments on this important subject.

LaShawn Thomas

Director of Government Relations

Michigan Association of CPAs

Office: 248.267.3700

Direct: [248.267.3725](tel:248.267.3725)

Mobile: [248.786.9486](tel:248.786.9486)

Find out how we are advocating for you, your clients, and the profession in [state government & why it matters](#).

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April 17, 2025

Department of Licensing and Regulatory Affairs (LARA)
Bureau of Professional Licensing– Boards and Committees Section
P.O. Box 30670
Lansing, MI 48909-8170

Attn: Department Specialist

RE: Proposed Changes to the Accountancy – General Rules Set 2024-54 LR

Established in 1901, the MICPA is the leading statewide professional organization dedicated to promoting and enhancing the value of the CPA and accounting profession. Serving thousands of CPAs residing or practicing in Michigan, the MICPA provides its members with unique opportunities to learn, connect and grow, serving as trusted advisors of the highest professional and ethical standards.

The MICPA commends LARA's decision to update the Administrative Rules for Accountancy. This demonstrates its commitment to reduce licensing barriers and maintain the relevancy of the CPA profession. While we share a common goal of increasing the talent pipeline, recent legislative changes in other states suggest that updating the rules now may be premature.

The Cutting Red Tape report (February 2025) presents several recommendations, including the creation of an additional pathway to licensure (reducing the number of credit hours from 150 to a bachelor's degree) and preserving individual practice privilege. This is welcome news, as there are more than twenty states that have either passed or introduced legislation with similar provisions.

We urge LARA to pause its rulemaking process, particularly related to the removal of the 24-hour general business credit hour requirements for CPA licensure. Changes may cause misalignment with other state licensing jurisdictions which could have an impact on reciprocity, creating mobility issues for Michigan CPAs.

The MICPA is dedicated to working with LARA to support the growth of the CPA profession. Taking a thoughtful approach to rulemaking will help protect reciprocity, while ensuring the profession remains aligned with evolving industry trends and best practices.

Sincerely,

A handwritten signature in black ink, appearing to read "Bob Doyle".

Bob Doyle
President & CEO, MICPA

Archived: Monday, April 7, 2025 9:20:15 AM

From: [BPL-BoardSupport](#)

Sent: Mon, 7 Apr 2025 13:03:34

To: [MacIntosh, Weston \(LARA\)](#)

Subject: FW:

Importance: Normal

Sensitivity: None

From: jacalyn goforth <jacalyngoforth@gmail.com>

Sent: Saturday, April 5, 2025 3:34 PM

To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>

Subject:

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Department of Licensing and Regulatory Affairs

Bureau of Professional Licensing- Boards and Committees Section

Attention: Departmental Specialist

P.O. Box 30670

Lansing, MI 48909-8170

(BPL-BoardSupport@michigan.gov)

Dear Accountancy Board Members and BPL Representatives,

I want to express my appreciation for your dedicated service to our profession. Thank you for your thoughtful oversight of our professional licensure requirements.

I was recently made aware of the proposal to eliminate the 24-hour general business course credit requirement. While I support the idea of reducing the total required college credits from 150 to 120 and allowing that additional year to be replaced with supervised work experience under a CPA, I cannot endorse the removal of the requirement for a solid general business education. I struggle to understand how this change would enhance the quality or quantity of CPAs in our state.

Throughout my career as a CPA and later as an Assurance Partner with PwC, I worked with and supervised numerous fellow CPAs. The general business knowledge gained from our coursework was essential for performing our duties as auditors and advisors to clients. Subjects such as business economics, finance, law, communication, and statistics were invaluable to my professional development. Removing the foundational coursework would hinder a CPA's ability to comprehend business transactions and apply the necessary technical rules governing proper accounting. I made sure that both of my children took a minimum number of general business courses, even if they were not pursuing business degrees. Businesses are the cornerstone of our economy, and my children have shared how much their understanding of general business principles has contributed to their career success.

Since my retirement, I have engaged in various roles on family office and non-profit boards. Currently, I am Chair of the Board of Directors of HAP and serve on the Board of Directors of Henry Ford Health. In these roles, we collaborate with many CPAs both externally and internally. For these professionals to perform their functions competently, they must understand business transactions. Historically, the largest audit failures have arisen from a lack of understanding of these transactions, rather than merely from incorrect technical accounting or tax treatment.

Moreover, during my career, I served clients in several states in addition to Michigan. I obtained the necessary reciprocal licenses to perform this work. I am concerned about the portability of a Michigan CPA license to other states that maintain robust business education requirements. I believe it's essential to work with the AICPA to advocate for changes in our professional standards. We operate in a global economy, and by stripping away the required foundational business coursework, we risk diluting the stature and effectiveness of our licensed CPAs while eroding public trust in our services.


Thank you for considering the potential impact of the proposed changes.

Respectfully submitted,

Jacalyn S. Goforth
Chair of the Board of HAP

--

Jacalyn S Goforth
mobile 248 797 9180

Archived: Friday, April 18, 2025 11:27:02 AM
From: [BPLHelp](#)
Sent: Thu, 17 Apr 2025 21:56:42
To: [MacIntosh, Weston \(LARA\)](#)
Cc: [Sirls, Robin \(LARA\)](#)
Subject: FW: MI Chamber Comments on CPA proposed rule change
Importance: Normal
Sensitivity: None
Attachments:
[CPA Rules letter 042025.pdf](#) 

Good afternoon Wes,

Please see attached correspondence from the Michigan Chamber of Commerce regarding the CPA proposed rule change. This was received through BPLHELP@michigan.gov.

Thank you,

Lindsay T
Licensing Analyst
#Team40221
Bureau of Professional Licensing
Licensing and Regulatory Affairs
Phone: (517) 241-0199



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From: Randy Gross <rgross@michamber.com>
Sent: Tuesday, April 15, 2025 9:59 AM
To: BPLHelp <BPLHelp@michigan.gov>
Subject: MI Chamber Comments on CPA proposed rule change

CAUTION: This is an External email. Please send suspicious emails to abuse@michigan.gov

Please find attached the Michigan Chamber of Commerce's comments on the proposed rule change for CPA licensure.

Thank you.



RANDY GROSS

Senior Director of Legislative Affairs & Associate General Counsel

Michigan Chamber of Commerce

Phone 517-371-7669

Web michamber.com **Email** rgross@michamber.com

600 S. Walnut St., Lansing, MI 48933



To: Department of Licensing and Regulatory Affairs

Re: Proposed Educational Requirement Rule Changes for CPAs

Date: April 11, 2025

The Michigan Chamber of Commerce supports LARA's efforts to update the Accountancy Administrative Rules as part of its broader initiative to reduce licensing barriers and modernize the profession.

However, we have some concerns regarding the timing of these proposed changes and specifically removing the 24 hour general business credit requirement. While the objective of expanding the CPA pipeline is shared, recent developments in other states suggest that it may be premature to implement these changes in Michigan without broader national alignment.

Specifically, at this stage, removing the 24 hour general business credit requirement could potentially misalign Michigan with other states, creating challenges for CPA mobility and reciprocity. This misalignment could have unintended consequences for both the profession and those it serves.

The February 2025 "Cutting Red Tape" report recommended additional pathways to licensure, such as allowing 120 credit hours instead of the current 150. Over 20 states have introduced or passed similar legislation, indicating a broader acceptance of this approach.

Therefore, we urge LARA to pause and reassess this specific rule change until there is a clearer national picture. This approach will help avoid any unintended consequences and ensure that Michigan remains in sync with broader national standards.

The Michigan Chamber is ready and willing to collaborate with LARA to support thoughtful changes that protect both the profession and the public it serves.

Thank you for your time and consideration. We look forward to the opportunity to work with you on this important matter.

Sincerely,

Randy Gross

Senior Director of Legislative Affairs and
Associate General Counsel
Michigan Chamber of Commerce

Archived: Tuesday, March 25, 2025 3:22:00 PM
From: [BPL-BoardSupport](#)
Sent: Tue, 25 Mar 2025 19:00:25
To: [MacIntosh, Weston \(LARA\)](#)
Subject: FW: Comments on Proposed Change to CPA Licensure Qualification
Importance: Normal
Sensitivity: None

From: Mary Lou Gura <mgura@taubmgmt.com>
Sent: Tuesday, March 25, 2025 10:42 AM
To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>
Subject: Comments on Proposed Change to CPA Licensure Qualification

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To Whom it May Concern: I am a licensed CPA in the State of Michigan and a member of the MICPA (license #1101019269). I have been encouraged to submit comments on the proposed change to the coursework requirement.

In that regard, I have reviewed the proposed changes to Part 2. Licensure Requirement, R 338.5115, Rule 115, which contains the accounting curriculum requirements. Upon review of those changes, I am in disagreement with complete elimination of general business requirements. While I agree that certain general business coursework may not be necessary to support an accounting degree, there are certain courses that I believe are a critical part of the framework of a certified public accountant. Therefore, my recommendation would be to retain certain elements of the general business coursework as follows:

Business Ethics – most important, this is elemental to a certified public accountant – this requirement should be retained at all cost.

Business Communication – essential to any professional, growingly lacking in high school and college graduates.
Management – understanding organizational behavior is important upon entry into the working world, either public accounting or corporate environments

Thank you in advance for your consideration of these comments and suggestions.

Mary Lou Gura

Vice President, Tax
Taubman Capital Management
O 248.258.7589
F 248.258.7684
C 313.919.3284
mgura@taubmgmt.com

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Archived: Monday, April 7, 2025 9:22:50 AM

From: [BPL-BoardSupport](#)

Sent: Mon, 7 Apr 2025 13:04:17

To: [MacIntosh, Weston \(LARA\)](#)

Subject: FW: Proposed Changes to CPA Licensing in the State of Michigan

Importance: Normal

Sensitivity: None

From: Heckman, Kevin <kmheckman@hwkaufman.com>

Sent: Friday, April 4, 2025 3:45 PM

To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>

Subject: Proposed Changes to CPA Licensing in the State of Michigan

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Good afternoon,

I was recently made aware of some proposed changes to the state of Michigan's CPA licensing requirements.

In particular, a change to do away with the 24 credit hour general business education requirement.

I am writing to voice my support for leaving that requirement in place as it will better prepare students for their future careers in accounting and will also undoubtedly be a benefit to the clients and employers of those future CPAs.

Kind regards,

Kevin Heckman

Kevin Heckman

Executive Vice President

Chief Financial Officer



30833 Northwestern Hwy | Farmington Hills, MI 48334

T: 248.539.6125

kmheckman@hwkaufman.com | www.hwkaufman.com



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original transmission and its attachments without reading them or saving them to disk or otherwise.

Archived: Friday, April 18, 2025 4:52:30 PM

From: [BPL-BoardSupport](#)

Sent: Fri, 18 Apr 2025 20:48:55

To: [MacIntosh, Weston \(LARA\)](#)

Subject: FW: Comment Letter to MiCPA regarding the removal of general business requirement

Importance: Normal

Sensitivity: None

Attachments:

[MiCPA 24 credit proposal_Comment letter_Kyonghee Kim.docx](#) 

From: Kim, Kyonghee <kimkyon9@broad.msu.edu>

Sent: Friday, April 18, 2025 4:13 PM

To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>

Subject: Comment Letter to MiCPA regarding the removal of general business requirement

CAUTION: This is an External email. Please send suspicious emails to abuse@michigan.gov

Dear Departmental Specialist,

Please accept my comment letter regarding the proposed change in Rule R338.5115.

Thank you.

Kyonghee Kim, PhD.

Associate Professor in Accounting,

Eli Broad College of Business

Michigan State University

Kyonghee Kim, Associate Professor
Department of Accounting and Information Systems
Eli Broad College of Business
Michigan State University
East Lansing, MI 48824

April 18, 2025

To: Michigan Board of Accountancy
Department of Licensing and Regulatory Affairs
611 W. Ottawa Street
Lansing, MI 48933

Subject: Opposition to the Proposed Removal of General Business Coursework Requirement for
CPA Licensure in Michigan

Dear Members of the Michigan Board of Accountancy,

I am writing to express our strong concerns regarding the proposed amendment to Rule R338.5115, which would eliminate the requirement for 24 semester hours of general business coursework for Certified Public Accountant (CPA) licensure in Michigan. I respectfully urge the Board to maintain the current standard, which ensures that CPA candidates receive comprehensive education in both accounting and broader business principles.

Today's business environment demands that CPAs possess not only technical proficiency in accounting but also strong business acumen and the ability to analyze and integrate diverse financial and non-financial information. CPAs frequently serve in leadership roles across public accounting, private and public companies, and non-profit organizations, where this broad skill set is essential. The business coursework requirement ensures that CPAs develop this skill set.

The general business coursework encompasses critical subjects, such as economics, finance, management, marketing, information systems, statistics, and business law. These courses provide foundational knowledge in areas including:

- Economic concepts and analysis
- Information technology and risk management
- Financial and operational management and decision-making
- Business communication and ethics

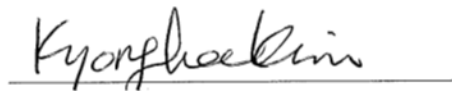
Removing this requirement would significantly diminish the readiness of CPA candidates and ultimately the ability of Michigan CPAs to meet the evolving expectations of employers and clients.

While I recognize that the proposed change may offer a short-term increase in access to the profession, I believe the long-term costs—to the quality and reputation of the CPA credential and to the effectiveness of Michigan's business community—far outweigh the temporary benefit.

I urge the Board to reconsider and preserve Michigan's commitment to high educational standards for CPAs.

Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script, reading "Kyonghee Kim", is written over a horizontal line.

Kyonghee Kim, PhD.
Associate Professor in Accounting
Michigan State University

Archived: Thursday, March 20, 2025 8:45:21 AM

From: [BPL-BoardSupport](#)

Sent: Thu, 20 Mar 2025 12:18:55

To: [MacIntosh, Weston \(LARA\)](#)

Subject: FW: "Cutting Red Tape" initiative

Importance: Normal

Sensitivity: None

From: Ryan King <ryan@king.cpa>

Sent: Tuesday, March 18, 2025 10:26 PM

To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>

Subject: "Cutting Red Tape" initiative

CAUTION: This is an External email. Please send suspicious emails to abuse@michigan.gov

To whom it may concern,
I am in favor of removing the 24-credit hour general business coursework requirement for CPA licensure.
Thank you,



Ryan L. King, CPA, CGMA

Partner

King & King CPAs



810 724 1120



810 624 2045



810 519 1332



148 N. Almont Ave, Imlay City, MI 48444



king.cpa

KING&KING
CPAs



If this communication contains statements concerning taxation, those statements are provided for information purposes only, are not intended to constitute tax advice which may be relied upon to avoid penalties under any federal, state, local or other tax statutes or regulations, and do not resolve any tax issues in your favor. Upon request, we can provide you with express written tax advice after necessary factual development and subject to such conditions and qualifications as we may deem appropriate in the circumstances.

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Archived: Tuesday, April 15, 2025 8:21:57 AM

From: [BPL-BoardSupport](#)

Sent: Tue, 15 Apr 2025 12:12:18

To: [MacIntosh, Weston \(LARA\)](#)

Subject: FW: Comment for hearing this Friday April 18 regarding Accountancy – General Rules rule set

Importance: Normal

Sensitivity: None

Attachments:

[MI LARA response 24 hr GB Graybeal Kobelsky.pdf](#) 

From: Kevin Kobelsky <kobelsky@umich.edu>

Sent: Monday, April 14, 2025 9:49 PM

To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>

Cc: Patricia Graybeal <graybeal@umich.edu>

Subject: Comment for hearing this Friday April 18 regarding Accountancy – General Rules rule set

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I submit the attached comment for consideration at the above hearing.

Respectfully,

Kevin W. Kobelsky PhD, CPA (Canada), CISA (he/him/his)

Chair, Department of Accounting & Finance

Associate Professor of Accounting

College of Business

University of Michigan-Dearborn

19000 Hubbard Drive, 171 FCS

Dearborn, MI 48126

Office: 313-583-6490

URL: <https://umdearborn.edu/people-um-dearborn/kevin-kobelsky>

DEPARTMENT OF ACCOUNTING AND FINANCE

Fairlane Center South
19000 Hubbard Drive
Dearborn, MI 48126-2638
(313) 593-5230 Fax (313) 271-9837
umdearborn.edu/cob

April 14, 2025

Michigan Department of Licensing and Regulatory Affairs (LARA)
Corporations, Securities & Commercial Licensing Bureau
Licensing Division – Accountancy
P.O. Box 30018
Lansing, MI 48909
(via email to BPL-BoardSupport@michigan.gov)

We are writing to express our strong opposition to the proposal to eliminate the requirement for 24 credit hours in general business education as a condition for CPA licensure in the State of Michigan.

Certified Public Accountants play a vital role as trusted advisors to individuals, businesses, and public institutions. Their responsibilities extend well beyond financial reporting and auditing; they are expected to provide informed guidance on matters of strategic planning, risk management, internal controls, taxation, and financial analysis. This breadth of responsibility demands a broad and solid foundation in general business principles—such as economics, management, marketing, finance, and information systems—which are crucial to understanding the environments in which accounting decisions are made and applied.

Moreover, broad-based business education is vital for CPAs to function effectively as partners with colleagues in other business disciplines. Whether working alongside operations managers, financial analysts, marketing professionals, or IT specialists, CPAs must be able to understand and speak the language of business. This interdisciplinary collaboration is essential to delivering well-rounded, strategic solutions and enhancing organizational performance, both now and in the future.

Removing the general business education requirement would narrow the knowledge base of future CPAs and undermine their readiness to meet the multifaceted demands of today's business landscape at a time when their roles are expanding in complexity and societal importance. It would also diminish public trust in the profession and reduce the value of the CPA designation in Michigan relative to other states that continue to uphold a rigorous, well-rounded educational standard. Finally, it sends a message to business students and employers that the profession is becoming narrower at a time when many students are not drawn to accounting because they see it as too specialized, undercutting recent efforts to spur interest in the profession.

We urge you to maintain the current requirement for 24 credit hours in general business coursework, consistent with the AICPA's recommendations. Doing so ensures that CPAs

continue to serve Michigan's citizens and organizations with the breadth of understanding, competence, and ethical grounding that the profession demands.

Thank you for your consideration.

Sincerely,

Kevin W. Kobelsky PhD, CPA (Canada), CISA	Patty Graybeal, PhD
Chair and Associate Professor	Lecturer, IV

From: [BPL-BoardSupport](#)
Sent: Mon, 7 Apr 2025 13:04:34
To: [MacIntosh, Weston \(LARA\)](#)
Subject: FW: Licensing requirements
Importance: Normal
Sensitivity: None
Archived: Monday, April 7, 2025 9:25:16 AM

-----Original Message-----

From: Michael Page <mapage122@gmail.com>
Sent: Friday, April 4, 2025 3:02 PM
To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>
Subject: Licensing requirements

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Dear board,

As a license CPA and partner at PWC, we need more students seeing a pathway to strong careers in accounting. The 150 hr requirement to sit for the CPA is a hurdle that should be eliminated. But NOT general business education requirements.

We need CPAs who are well rounded business thinkers. Most of what is learned for a successful career in public accounting is on the JOB not in school. Our profession is an apprenticeship model in many ways. We need to take back the control of our profession from the educational institutions.

Let's go back to a 4 year degree (worked well for me!) and then two years experience to become licensed.

Michael Page
Cell: (734) 674-8677
Sent from my iPhone

Archived: Wednesday, March 26, 2025 8:33:33 AM

From: [BPL-BoardSupport](#)

Sent: Wed, 26 Mar 2025 11:50:55

To: [MacIntosh, Weston \(LARA\)](#)

Subject: FW: CPA License Rules Change: Opposition to Eliminating the 24-Hour General Business Credit Requirement

Importance: Normal

Sensitivity: None

Attachments:

[Outlook-ciyzqmf](#)

From: Michelle F. Randall <mrandall@schoolcraft.edu>

Sent: Tuesday, March 25, 2025 5:09 PM

To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>

Subject: CPA License Rules Change: Opposition to Eliminating the 24-Hour General Business Credit Requirement

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Please confirm receipt of this email.

Dear Department of Licensing and Regulatory Affairs Bureau of Professional Licensing,

As a Michigan CPA and member of the National Accounting Pipeline Advisory Group that studied the profession's talent shortage, I advocate for opportunities to broaden access to the profession. I must respectfully and firmly **oppose** the reduction of the 24-business credit hour requirement based on its negative impact on exam passage, career preparedness and disruption to reciprocity. Maintaining the business credits is essential to ensuring that CPA candidates possess the well-rounded education necessary for success in today's complex business environment.

The CPA license is built upon three critical pillars: education, examination, and experience. All work together **equally** to develop competent, and ethical professionals. An education that includes general business credits is crucial in equipping candidates with the broad knowledge needed to navigate the financial, regulatory, and strategic challenges faced by CPAs and the clients they serve. Eliminating this requirement would weaken the educational foundation of future CPAs and diminish their ability to provide well-informed guidance to those who rely on their expertise.

CPAs are not only technical accountants but also trusted strategic advisors, risk managers, and financial leaders who must integrate accounting expertise with real-world business applications. Removing the 24-hour general business credit requirement would severely hinder candidates' ability to adequately prepare for the CPA Exam and for professional practice, having the negative effects of increasing costs for multiple exam attempts and not having the necessary skills for gainful employment.

These general business topics are not ancillary; they are fundamental to the accounting profession and assessed on the exam. Based on a review of the [CPA exam blueprint](#), a document prepared by the American Institute of CPAs (AICPA) to help CPA candidates prepare for the exam, the CPA Exam directly or indirectly assesses business knowledge in the following areas:

- * **Business communications** – Indirectly assessed in all sections of the Exam.
- * **Business ethics** – Directly assessed in AUD and REG, indirectly in all sections.
- * **Business law** – Directly assessed in REG and indirectly in other sections.
- * **Economics** – Directly assessed in AUD, FAR, and BAR, indirectly in other sections.
- * **Finance** – Directly assessed in BAR, indirectly in other sections.
- * **Management** – Directly assessed in FAR and BAR, indirectly in other sections.
- * **Marketing** – Indirectly relevant.
- * **Information systems and technology** – Directly covered in various parts of all exam sections.
- * **Quantitative methods** – Directly assessed in BAR, indirectly in other sections.
- * **Statistics** – Directly assessed in AUD, FAR, and BAR, indirectly in other sections.

Abbreviations used: Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), Taxation and Regulation (REG), and Business Analysis and Reporting (BAR).

It should be noted that in LARA current general rules, there is a catch all of (xi) *Other general business content areas approved by the department* which gives the Board discretion when reviewing the transcript of an applicant to deem them eligible for CPA licensure should they not have the business hours listed under sections 2(b) i-x, providing for flexibility in coursework.

The *Cutting Red Tape* report (February 2025) outlines various recommendations aimed at improving exam experiences, expanding reciprocity, and creating new pathways to licensure. I strongly support initiatives such as the proposed additional pathway allowing candidates to obtain a CPA license with a 120-credit-hour bachelor's degree which includes accounting and business coursework.

The Michigan Association of CPAs (MICPA), working with its membership and experts in the field, will be presenting a proposal that addresses concerns raised in the *Cutting Red Tape* report. The proposal incorporates model language from the Uniform Accountancy Act that will expand access to the profession, maintain high standards, preserve mobility and enhance reciprocity to practice in other jurisdictions.

I urge the Board to **delay any decision on eliminating the business credit requirement until MICPA presents its recommendations**. This pause allows collaboration among government, academia, and business leaders to strengthen the profession and eliminate barriers to entry.

Thank you for your time and commitment to ensuring the strength of Michigan's CPA profession. I appreciate your consideration of these points and encourage a thoughtful approach that balances accessibility with the need to uphold professional excellence.

Sincerely,

Michelle Randall, CPA, CGMA

Professor of Accounting, Schoolcraft College, Livonia, Michigan

Main: 734-462-4530

Direct: 734-462-7121

www.schoolcraft.edu



Archived: Wednesday, March 19, 2025 12:02:46 PM

From: [BPL-BoardSupport](#)

Sent: Wed, 19 Mar 2025 12:32:37

To: [MacIntosh, Weston \(LARA\)](#)

Subject: FW: Licensure requirements

Importance: Normal

Sensitivity: None

From: Michael Romanowski <michael.romanowski@detroitk12.org>

Sent: Wednesday, March 19, 2025 8:15 AM

To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>

Subject: Licensure requirements

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Hi:

If changes are being made to the licensure requirements, I would like to see the Michigan Ethics requirement reverted back to just a regular ethics requirement. The Michigan Ethics requirement has just been a money grab for the MICPA when there are many more cost-effective Ethics CPE alternatives available.

Respectfully,

Michael Romanowski, CPA

Program Supervisor

Detroit Public Schools Community District
Office of Management and Budget
3011 West Grand Blvd.
11th Floor, Fisher Building
Detroit, MI 48202



O (313) 873-4145

michael.romanowski@detroitk12.org

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Archived: Thursday, March 20, 2025 8:48:12 AM
From: [BPL-BoardSupport](#)
Sent: Thu, 20 Mar 2025 12:18:33
To: [MacIntosh, Weston \(LARA\)](#)
Subject: FW: General Business Coursework Licensure Requirements
Importance: Normal
Sensitivity: None

From: Michelle Spunar <Michelle.Spunar@yeoandyeo.com>
Sent: Tuesday, March 18, 2025 5:39 PM
To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>
Subject: General Business Coursework Licensure Requirements

CAUTION: This is an External email. Please send suspicious emails to abuse@michigan.gov

Good evening,

I support this change.

Taking 24 hours of general credits is not as beneficial as taking accounting classes.
We need to encourage students to join public accounting. And you learn accounting best by working in the industry.
The path to the CPA world should be less cumbersome. We need people.

Thank you.



Michelle Spunar | CPA
Senior Manager
michelle.spunar@yeoandyeo.com

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Archived: Friday, April 11, 2025 9:36:27 AM

From: [BPL-BoardSupport](#)

Sent: Fri, 11 Apr 2025 13:29:16

To: [MacIntosh, Weston \(LARA\)](#)

Subject: FW: Comment letter

Importance: Normal

Sensitivity: None

Attachments:

[MiCPA 24 credit proposal_Comment letter.pdf](#) 

From: Wang, Yanyan <wang@broad.msu.edu>

Sent: Thursday, April 10, 2025 4:28 PM

To: BPL-BoardSupport <BPL-BoardSupport@michigan.gov>

Subject: Comment letter

CAUTION: This is an External email. Please send suspicious emails to abuse@michigan.gov

Dear departmental specialist,

Attached please find my comment letter regarding the proposed rule change related to CPA licensing in the State of Michigan. Many thanks.

Isabel Yanyan Wang
Deloitte/Michael Licata Professor in Accounting
Eli Broad College of Business
BCC Rm N233
632 Bogue St
East Lansing, MI 48824
(517) 432-2923

Isabel Wang
Department of Accounting and Information Systems
Eli Broad College of Business
Michigan State University
East Lansing, MI 48824
April 10, 2025

To:

Michigan Board of Accountancy
Department of Licensing and Regulatory Affairs
611 W. Ottawa Street
Lansing, MI 48933

Subject: Opposition to the Proposed Removal of General Business Coursework Requirement for CPA Licensure in Michigan

Dear Members of the Michigan Board of Accountancy,

I am writing to express my strong opposition to the proposed amendment to Rule R 338.5115, which seeks to eliminate the requirement for 24 semester hours of general business coursework for Certified Public Accountant (CPA) licensure in the State of Michigan. As an accounting educator, I urge the Board to reconsider this change and maintain the current standards that require CPA candidates to be educated in both accounting and broader business principles.

Warren Buffett famously said, *"Accounting is the language of business."* Just as mastery of a language requires understanding its grammar, context, and nuances, mastering accounting requires more than debits and credits—it requires comprehension of the underlying business environment in which financial decisions are made. In other words, a competent CPA must not only be proficient in accounting principles but must also understand the wider context in which businesses operate.

The current 24-semester hour requirement in general business provides foundational knowledge in subjects such as economics, finance, business law, management, and marketing. These subjects are not peripheral, they are **central** to preparing accountants who can:

- Analyze financial data in light of market dynamics and regulatory constraints,
- Advise clients on strategy, risk, and resource allocation,
- Communicate effectively with non-accounting stakeholders in business settings.

Without this educational breadth, future CPAs may lack the tools to fully understand or communicate the implications of financial information, rendering their expertise less useful and potentially less trustworthy in the eyes of employers and the public.

Reducing the depth of business education may produce technically proficient CPAs who are ill-equipped to advise real-world business clients. The National Association of State Boards of Accountancy (NASBA) and the AICPA emphasize comprehensive education as a pillar of CPA licensure. Removing

this requirement would move Michigan out of step with national best practices. The CPA credential signifies not just technical expertise, but a holistic understanding of business. Weakening educational requirements risks diluting that trust.

I recognize that increasing access to the profession is a valid concern. However, rather than eliminating essential components of CPA education, I encourage the Board to consider:

- Offering greater flexibility in how business courses are delivered (e.g., online, community college articulation, accelerated options),
- Providing enhanced guidance and support for underrepresented or non-traditional candidates,
- Exploring competency-based assessments that still ensure rigorous understanding of business principles.

To return to Buffett's quote, accounting is indeed the language of business—but language without comprehension is hollow. Stripping away general business education would be akin to teaching grammar without teaching meaning. To preserve the relevance, rigor, and respectability of the CPA license in Michigan, I respectfully urge the Board to retain the general business coursework requirement.

Thank you for your consideration.

Sincerely,

Isabel Wang

Professor of Accounting
Michigan State University
Email: wangyany@msu.edu
Phone: 517-432-2923

Archived: Friday, April 4, 2025 11:49:23 AM

From: [Sirls, Robin \(LARA\)](#)

Sent: Fri, 4 Apr 2025 15:41:15

To: [MacIntosh, Weston \(LARA\)](#)

Cc: [Kniss, Lindsay \(LARA\)](#)

Subject: FW: Submission of AICPA Comments on Proposed Elimination of 24-Hour General Business Credit Requirement for CPA Licensure

Importance: Normal

Sensitivity: None

Attachments:

[LARA Michigan Educational Requirement Letter from AICPA.pdf](#) 

Sharing...

This came into the BPLHelp email. Not sure if you received it also.

From: Marta Zaniewski <Marta.Zaniewski@aicpa-cima.com>

Sent: Wednesday, April 2, 2025 11:52 AM

To: BPLHelp <BPLHelp@michigan.gov>; OPLAINFO <OPLAINFO@michigan.gov>

Cc: LaShawn Thomas <lthomas@micpa.org>; Bob Doyle <bdoyle@micpa.org>; James Cox <James.Cox@aicpa-cima.com>

Subject: Submission of AICPA Comments on Proposed Elimination of 24-Hour General Business Credit Requirement for CPA Licensure

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To Whom it May Concern:

On behalf of the American Institute of CPAs (AICPA), I am submitting the attached letter regarding the proposed removal of the 24-hour general business credit hour requirement from Michigan's CPA licensure rules. We appreciate the opportunity to provide our comments on this important matter.

Please confirm receipt of this submission at your earliest convenience. Should you have any questions or require further information, feel free to contact me directly.

Thank you for your attention to this matter.

Marta

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April 2, 2025

Michigan Department of Licensing and Regulatory Affairs (LARA)
Corporations, Securities & Commercial Licensing Bureau
Licensing Division – Accountancy
P.O. Box 30018
Lansing, MI 48909

Re: Proposed Elimination of the 24-Hour General Business Credit Requirement for CPA
Licensure

To Whom It May Concern:

On behalf of the American Institute of CPAs (AICPA), we appreciate the opportunity to provide comments regarding the proposed removal of the 24-hour general business credit hour requirement from Michigan's CPA licensure rules. The AICPA represents over 430,000 members across the United States and works closely with state boards, state CPA societies, and other stakeholders to promote a vibrant and trusted accounting profession that serves the public interest.

We write to express our strong concern with the proposed elimination of this business education requirement. While we support thoughtful modernization of licensure to improve access to the profession and respond to workforce demands, it is essential that such changes maintain the integrity, competence, and mobility of the CPA credential.

Importance of Business Education in CPA Competency

CPA licensure is grounded in the "Three Es": Education, Examination, and Experience. Each of these elements plays a critical role in developing a CPA who is not only technically proficient in accounting, but also capable of providing strategic insight, sound financial leadership, and ethical guidance in today's increasingly complex business environment.

The 24-hour general business credit requirement ensures that candidates enter the profession with the broad-based knowledge needed to meet client and employer demands. Topics such as economics, finance, business law, ethics, information systems, and communication are not ancillary to CPA practice - they are foundational. In fact, these subjects are directly or indirectly assessed throughout all sections of the CPA Exam.

As outlined in the CPA Exam Blueprint, candidates are expected to demonstrate competency in:

- Business ethics and legal responsibilities
- Financial and operational management

- Economic concepts and analysis
- Information technology and risk management
- Business communication and decision-making

Eliminating this requirement would undermine candidate preparedness, increase exam retake rates and associated costs, and impair employability due to gaps in essential skills.

Risk to Interstate Mobility and Reciprocity

Removing the business credit requirement could also jeopardize Michigan's alignment with national licensure standards. Most U.S. jurisdictions maintain the 150-hour requirement inclusive of both accounting and business coursework. Deviating from this standard could complicate reciprocity, create mobility issues for Michigan CPAs seeking to practice across state lines, and invite scrutiny from other jurisdictions.

We also note that under Michigan's current rule structure, there is already discretion built in for the Board to assess transcripts and accept coursework not explicitly listed under the existing business credit categories. This flexibility should be preserved and utilized rather than eliminated.

Support for Additional Pathways – With Rigor

The AICPA supports innovation in licensure and has endorsed the proposed additional pathway under the Uniform Accountancy Act (UAA) that would allow CPA candidates to obtain licensure with 120 credit hours of education - provided that education includes substantial accounting and business content. This model allows for greater flexibility and access while maintaining the core competencies needed for professional practice. We understand the Michigan Association of CPAs (MICPA) will be proposing language consistent with this framework and encourage LARA to fully evaluate that proposal before making any final determination.

Recommendations for Next Steps

We urge the Department to pause any decision on eliminating the business credit hour requirement until all stakeholder recommendations are reviewed, including those being prepared by MICPA and grounded in national model language. Changes to licensure should be undertaken in a deliberate, collaborative manner - preserving the public trust, ensuring professional readiness, and supporting broad-based interstate mobility.

We welcome further dialogue and stand ready to assist in crafting thoughtful updates to Michigan's accountancy rules that expand access while upholding the high standards that define the CPA profession.

Sincerely,
Marta Zaniewski

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AICPA
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