In order to be eligible for the CPA exam in most states, students must complete 150 hours/credits. One way to reach 150 hours could be completing credits at another university. Credits taken at another university AFTER THE START OF A STUDENT’S FINAL 30 CREDITS do not transfer back to Marquette University as these additional credits are not needed to earn the Marquette degree; keep in mind, the university policy is that the last 30 credits must be taken at Marquette University. Remember that the current university policy is that ALL transfer credits must be approved in advance.

- **TRANSFER CREDITS COMPLETED PRIOR TO THE FINAL 30 CREDITS NEEDED FOR GRADUATION:**
  - Taken at a Two Year/Community College – in person courses that are approved in advance by the College of Business Administration Dean’s Office and for which you earn a “C” or better will be accepted for transfer and the credit total recorded on the MU transcript.
  - Taken at a Four Year Accredited Institution – in person courses that are approved in advance by the College of Business Administration Dean’s Office and for which you earn a “C” or better will be accepted for transfer and the credit total recorded on the MU transcript.
  - Once a student graduates from Marquette, the university will NOT transfer any credits even if completed prior to their last 30 hours; so they will not be reflected on your transcript.

- **ANY CREDITS COMPLETED AT ANOTHER UNIVERSITY AFTER FULFILLING GRADUATION REQUIREMENTS WILL NOT TRANSFER BACK TO BE RECORDED ON YOUR MARQUETTE UNIVERSITY TRANSCRIPT**
  - If you are completing credits after you graduate, be sure to check IN ADVANCE your state’s respective CPA Board if they will accept the credits toward the 150 credit requirement.
  - It is your responsibility to check with your state’s CPA Board.

For example, in the State of Wisconsin, courses taken at a two year/community college AFTER a student graduates with a Bachelor’s degree do not count toward the 150 credits required to be eligible for the CPA exam unless they are transferred to a four year institution and, as noted above, Marquette does not accept credits taken elsewhere after graduation. However, in the State of Wisconsin, courses completed at a four year accredited institution can be used toward the 150 credits necessary to be eligible for the CPA exam (a transcript from that institution needs to be provided in addition to the transcript from Marquette)— quoting from the Wisconsin CPA Website “All courses must qualify for college credit at a four year institution accredited by one of the six regional accrediting bodies (Middle State, New England, North Central, Northwest, Southern and Western.) ”

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