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that employ them, the AICPA said.

Jason Bramwell • Apr. 02, 2024

The logo for the National Association of State Boards of Accountancy (NASBA) is displayed in a green, serif font.

A [pilot program](#) developed by the AICPA and the National Association of State Boards of Accountancy (NASBA) last summer to help accounting graduates earn the required academic credits for CPA licensure has earned positive reviews in limited feedback so far from participants and the accounting firms that employ them, officials said on April 2.

Thirty-eight students are currently enrolled in [Experience, Learn and Earn \(ELE\)](#), a program that provides accounting grads a flexible and affordable way to complete the CPA licensure requirement of an extra 30 academic credits beyond a typical bachelor's program. Online classes, offered through [Tulane University's School of Professional Advancement](#) (SoPA), began in January.

“No single initiative will solve the profession’s talent shortage,” Susan Coffey, CEO of

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- Accounting graduates join an ELE-affiliated firm as a paid staff member.
- Program participants earn up to 30 university credits through self-study online courses, with firms agreeing to provide time during the week for course work in a balanced, flexible way.
- Credit-hour costs are set at highly affordable rates.
- Participating firms are expected to provide support and mentoring to help program participants work toward their CPA license.

AICPA-NASBA Experience, Learn and Earn Program



Infographic courtesy of the AICPA.

Accounting graduates are recruited into the program by accounting firms—as well as businesses and government entities—which agree to employ them. ELE combines asynchronous online study with early work experience, so accounting graduates can work toward their CPA license while earning a paycheck.

Tulane SoPA currently offers more than a dozen classes through the program, including titles such as “Business Ethics,” “Principles of Management,” and “Writing

in the Workplace.” The cost is \$150 per credit hour, with some firms picking up the

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More than 250 firms of all sizes have expressed interest in the program, which is now open for enrollments for the summer and fall sessions. One of the advantages of the online courses is firms can recruit accounting graduates anywhere. Top 20 accounting firm Wipfli has five candidates—all from different locations nationwide—in the inaugural ELE cohort.

Maureen Pistone, who heads human resources for Wipfli, said the experiment has been a success so far and the firm is looking to expand its number of enrolled recruits. The firm picks up the entire cost of the program for its participants.

“The feedback from the five has been that they appreciate the flexibility and affordability,” Pistone said.

The program is soliciting input from students, firms, and educators on potential improvements going forward.

“We plan to continue to fine tune and strengthen the ELE,” said NASBA President and CEO Ken Bishop. “The ELE program addresses two important pipeline issues. The cost of the fifth year of college can be a barrier for some potential CPA candidates and the ability for firms to attract, hire, and retain new CPA professionals has been challenging, particularly for smaller firms. The early results are promising, and we want to build on that success.”

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