Uniform Accountancy Act

To ensure public protection, the public accounting profession in the United States is built upon a statutory foundation that provides for the examination and licensing of members of the profession and for the regulation of their conduct. All licensing jurisdictions examine, license and regulate CPAs under state accountancy laws and regulations. The Uniform Accountancy Act (UAA) serves as a basis for the key provisions contained in this regulatory framework.

What is the Uniform Accountancy Act?

A model bill to regulate the practice of public accountancy was first published in 1916 by the American Institute of Accountants, the predecessor of the AICPA®. In 1984, the American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) published the first joint model bill, later renamed the Uniform Accountancy Act. The UAA is an evergreen model licensing law that provides a comprehensive system for enhancing public protection, facilitating consumer choice, and supporting the efficient operation of capital markets. To ensure the ease of cross-border practice, the UAA also promotes the uniformity of state accountancy laws that foster interstate and international professional practice.
How often is the UAA updated?

The Joint AICPA/NASBA UAA committees periodically review the Model Act to ensure its relevance to the evolving changes in the practice of accountancy. Updates to the Model Act are infrequent because its components are enshrined in statute.

Resources

Uniform Accountancy Act, Eighth Edition
Uniform Accountancy Act Model Rules, November 2020