

CPA Exam Qualifications FAQs

What are the educational requirements needed to sit for the CPA exam in Texas?

You must meet the following educational requirements as prescribed by the Texas State Board of Public Accountancy to sit for the CPA exam in Texas: 1) hold a bachelor's degree, 2) have 150 hours of total college credit, 3) have 30 hours of approved upper-level accounting course credit including at least 2 hours in accounting research/analysis, 4) have 24 hours of approved business course credit including at least 2 hours in accounting/business communications, and 5) have 3 hours of approved accounting ethics credit.

*Candidates are encouraged to visit <http://www.tsbpa.state.tx.us> for complete details as classes and rules are subject to change.

What accounting courses offered at UTD are approved to count toward the 30 hours as prescribed in 3) above?

Currently, the following courses are on UTD's approved list:

| Undergraduate | Graduate |
|---|--|
| ACCT 3322 Integrated Accounting Information Systems | ACCT 6321 Database Applications for Business Analytics |
| ACCT 3331 Intermediate Financial Accounting I | ACCT 6330 Intermediate Financial Accounting I |
| ACCT 3332 Intermediate Financial Accounting II (course previously numbered as ACCT 4332) | ACCT 6331 Cost Accounting |
| ACCT 3341 Cost Management Systems | ACCT 6332 Intermediate Financial Accounting II |
| ACCT 3350 Fundamentals of Taxation | ACCT 6333 Advanced Financial Reporting |
| ACCT 4334 Auditing | ACCT 6334 Auditing |
| ACCT 4336 Financial Statement Analysis | ACCT 6336 Information Technology Audit & Risk Management |
| ACCT 4337 Business Valuation | ACCT 6338 Accounting System Integration and Configuration |
| ACCT 4342 Analysis and Design of Accounting Systems | ACCT 6341 Planning, Control and Performance Evaluations |
| ACCT 4v80 Professional Internship (See Internship rules below) | ACCT 6342 Strategic Cost Management |
| | ACCT 6343 Accounting Information Systems |
| | ACCT 6344 Financial Statement Analysis |
| | ACCT 6345 Business Valuation |
| | ACCT 6350 Fundamentals of Taxation I |
| | ACCT 6353 Fundamentals of Taxation II |
| | ACCT 6354 Partnership Taxation |
| | ACCT 6356 Tax Research |
| | ACCT 6359 Accounting Policy and Research |
| | ACCT 6362 International Accounting |
| | ACCT 6365 Governmental and Not-for-Profit Accounting |
| | ACCT 6367 Multijurisdictional Taxation |
| | ACCT 6368 Forensic Analysis of Corporate Disclosures |
| | ACCT 6373 Advanced External Auditing |
| | ACCT 6374 Data Analytics for Accountants & Auditors |
| | ACCT 6377 Corporate Governance |
| | ACCT 6380 Internal Audit |
| | ACCT 6382 Advanced Internal Auditing |
| | ACCT 6383 Fraud Examination |
| | ACCT 6384 Analytical Reviews Using Audit Software |
| | ACCT 6386 Governance, Risk Management and Compliance |
| | ACCT 6392 Advanced Auditing |
| | ACCT 6v98 Accounting Internship (See Internship Rules below) |

Accounting Research and Analysis: As part of the 30 hours of accounting coursework needed, **(2) two semester hours** are required in accounting research and analysis. The semester hours may be included in the 30 hour accounting requirement. Courses may change over time.

Current Classes that count towards the research credit (As of 1/31/22)

| Course Number | Course Name | Research Credit Hours | Effective Start Date for Research Credit | Effective End Date for Research Credit |
|--------------------------|------------------------------|-----------------------|--|--|
| ACCT 4302 | Accounting Research | 1 cr hr - research | Fall 2021 | currently still active |
| ACCT 4334 | Auditing | 1 cr hr - research | Fall 2011 | currently still active |
| ACCT 6333 | Advanced Financial Reporting | 1 cr hr - research | Fall 2014 | currently still active |
| ACCT 6334 -- See Note | Auditing | 1 cr hr - research | Spring 2022 -- See Note Below | currently still active |
| ACCT 6356 | Tax Research | 2 cr hrs - research | Fall 2011 | currently still active |
| ACCT 6392 | Advanced Auditing | 1 cr hr - research | Fall 2021 | currently still active |

Past courses that have counted towards the research credit in prior semesters / years

| Course Number | Course Name | Research Credit Hours | Effective Start Date for Research Credit | Effective End Date for Research Credit |
|-------------------------|----------------------------|-----------------------|--|--|
| ACCT 3350 | Fundamentals of Taxation I | 1 cr hr - research | Fall 2012 | Summer 2021 |
| ACCT 3351 | Individual Taxation | 1 cr hr - research | Fall 2011 | Summer 2012 |
| ACCT 6350— See Note | Fundamentals of Taxation I | 1 cr hr - research | Fall 2012 - See Note Below | Summer 2021 |
| ACCT 6351 | Individual Taxation | 1 cr hr - research | Fall 2011 | Summer 2012 |
| ACCT 6334-- See Note | Auditing | 1 cr hr - research | Fall 2011- See Note Below | Summer 2019 |
| ACCT 6382 | Advanced Internal Auditing | 1 cr hr - research | Fall 2014 | Summer 2021 |
| ACCT 6373 | Advanced External Auditing | 1 cr hr - research | Fall 2015 | Summer 2021 |

NOTE: ACCT 6334 - Auditing and ACCT 6350 - Fundamentals of Tax I have counted for research hours and communication hours at different times. Based on **when** you took the class it may satisfy different requirements for CPA eligibility. Also note that the graduate and undergraduate versions may be treated differently as well. Please review your class and dates carefully.

Can I take all of these courses online?

Yes, all classes (business, ethics, accounting, etc.) can be taken in an online format. In July, 2020 the TSBPA removed the limitation of online courses in the accounting requirement.

Is there a limit to the number of tax classes or accounting systems classes I can use towards the 30 hours of upper-level accounting?

Yes you can only use 12 hours of approved taxation and 12 hours of approved accounting systems classes towards the 30 hours.

I see that some courses are offered at the undergraduate and graduate level. Can I take the same class at the graduate and undergraduate level and have them both count toward the requirements?

No, the Board states that credit will not be given for repeated courses or coursework in accounting, business or total hours.

What courses are recommended to help prepare for each part of the Uniform CPA exam?

While all ACCT courses will help to varying degrees with the four parts of the CPA exam, some suggested courses are listed below (list not all-inclusive):

| CPA Exam Part | Suggested Courses |
|--|--|
| Financial Accounting & Reporting (FAR) | ACCT 3331 (UG) or ACCT 6330 (GR), ACCT 3332 (UG) or ACCT 6332 (GR), ACCT 6333 (GR), ACCT 6365 (GR) |
| Auditing and Attestation (AUD) | ACCT 4334 (UG) or ACCT 6334, (GR), ACCT 6335 (GR), ACCT 6392 (GR) |
| Regulation (REG) | ACCT 3350 (UG) or ACCT 6350, (GR), ACCT 6353 (GR), ACCT 6370 (GR), ACCT 6335 (GR) |
| Business Environment & Concepts (BEC) | ACCT 3341 (UG) or ACCT 6331 (GR), ACCT 4342 (UG) or ACCT 6343 (GR), ACCT 4336 (UG) or ACCT 6344 (GR) |

For more information about the material tested in each part of the Uniform CPA examination, please visit the AICPA's website (American Institute of Certified Public Accountancy, Becoming a CPA). (www.aicpa.org)

Can internship credit count toward the 30 hours of upper-level approved accounting coursework? Yes, up to **3 hours** of internship course credit may be used to count towards the 30 hours of upper-level accounting coursework. The internship must be taken **after** 12 semester hours of upper-level accounting coursework has been completed. For international students, 2 long semesters must be completed before starting an internship. You must have GPA of 3.0 or better to complete an internship.

How do I enroll in an Internship? All internships must be approved by the career center and the undergraduate or graduate accounting area before you are enrolled. Please visit the Career Center for detailed requirements at <http://www.utdallas.edu/career/internships/>. For questions about starting the approval process, contact the Career Center at careercenter@dallas.edu. For questions regarding the internship course, specific accounting duties, and waivers, please contact Tiffany Bortz (for undergraduate) (tbortz@utdallas.edu) or msacctflexintern@utdallas.edu for graduate internship. For questions about course registration, please contact your JSOM Advisor (<https://jindal.utdallas.edu/advising/>).

Do all business courses count to meet the 24 hours needed as prescribed in requirement 4) above?

No, the board states that all related business courses taken must be upper-level courses (except statistics and economics courses,

in which any level may be used). In addition, no more than 6 hours may be taken in any subject area. The approved business subject areas are business law, economics, management, marketing, business communications, statistics, finance and information systems or technology. Please note that the 24 hours can include upper-level business courses taken at the undergraduate level, but you will need to confirm eligibility with the TSBPA through completing the Application of Intent process.

Required Communication Coursework:

As part of the 24 hours of business coursework needed, **(2) two credit hours** of either accounting communications or business communications will be required. The following course(s) meet the Board's requirements for a discrete (stand-alone) course in accounting communications or business communications:

Current Classes that count towards the communication credit (As of 12/31/21)

| Course Number | Course Name | Communication Credit Hours | Effective Start Date for Communication Credit | Effective End Date for Communication Credit |
|-----------------------|---|----------------------------|---|---|
| BCOM 3300 | Professionalism and Communication in Business | 2 cr hrs - communication | Fall 2021 | currently still active |
| ACCT 4342 | Accounting Information Systems | 1 cr hr - communication | Fall 2021 | currently still active |
| ACCT 6350 See Note | Fundamentals of Taxation I | 1 cr hr - communication | Fall 2021 See Note Below | currently still active |
| ACCT 6353 | Federal Taxation II | 1 cr hr - communication | Fall 2019 | currently still active |
| ACCT 6386 | Governance, Risk Management and Compliance | 1 cr hr - communication | Fall 2021 | currently still active |
| ACCT 6388 | Accounting Communications | 2 cr hrs - communication | Fall 2014 | currently still active |

Past courses that have counted towards the communication credit in prior semesters / years

| Course Number | Course Name | Communication Credit Hours | Effective Start Date for Communication Credit | Effective End Date for Communication Credit |
|-------------------|----------------------------------|----------------------------|---|---|
| ACCT/BA/BCOM 3311 | Business Communications | 2 cr hrs - communication | Fall 2011 | Summer 2014 |
| BCOM 3310 | Business Communications | 2 cr hrs - communication | Fall 2014 | Summer 2021 |
| ACCT 6203 | Professional Acct Communications | 1 cr hr - communication | Fall 2011 | Spring 2014 |
| ACCT 6334 | Auditing | 1 cr hr - communication | Fall 2019 - See Note Below | Fall 2021 |

NOTE: ACCT 6334 - Auditing and ACCT 6350 - Fundamentals of Tax I have counted for research hours and communication hours at different times. Based on **when** you took the class it may satisfy different requirements for CPA eligibility.

Also note that the graduate and undergraduate versions may be treated differently as well.

Please review your class and dates carefully.

The last requirement prescribed above states that I need to take a three hour accounting ethics course. Does UTD offer this course?

Yes, **ACCT 6335-Ethics for Professional Accountants** meets the board definition of an ethics course and can be live or online.

What if I have additional questions about the CPA exam qualifications?

You should contact the Board directly with additional questions. Its website is www.tsbpa.state.tx.us or phone is (512) 305-7870.

CPA Advising Appointment

Schedule a CPA appointment online: <http://utd-acct.genbook.com> Questions? msaccounting@utdallas.edu

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