

Overview of the Educational Requirements to Test and License for the CPA

Updated: 1/8/2024 For anyone starting their AOI after 1/1/2024.

Overview:

EDUCATIONAL REQUIREMENTS FOR CPA EXAM TESTING AND LICENSURE					
Effective 1/12024					
		Requirement to Test	Met	Requirement for License	Met
	Bachelor's Degree	✓			
	120 college credit hours that include:	✓			
	21 Cr. Hours of upper-level accounting as follows:				
	12 Cr. Hours of Category 1 classes listed below:				
	3 Cr. Hours Financial Accounting (ACCT 3331 or ACCT 6330)	✓			
	3 Cr. Hours Financial Auditing (ACCT 4334 or ACCT 6334)	✓			
	3 Cr. Hours Taxation (ACCT 3350 or ACCT 6350)	✓			
	3 Cr Hours Accounting Information Systems or Accounting Data Analytics (ACCT 3312 or ACCT 3322 or ACCT 4342 or ACCT 6338 or ACCT 6374)	✓			
	9 Cr. Hours of Category of other approved upper-level accounting classes (Category 2) (See Note A)	✓			
	24 Cr. Hours of Upper-Level Business courses (See Note B)	✓			
	<u>Communications:</u> 2 Cr Hours of Accounting or Business communication included in the accounting or business hours above. (See UTD's Approved List)	✓			
	150 college credits that include: (See Note C)			✓	
	All the requirements to test plus:			✓	
	6 additional Cr. Hours of approved upper-level accounting courses. (See Note D)			✓	
	<u>Research:</u> 2 Cr Hours of Accounting Research included in the 21 Accounting hours above. (See UTD's Approved List)			✓	
	3 Cr. Hours of Approved Accounting Ethics (ACCT 6335)			✓	

Candidates are encouraged to visit <http://www.tsbpa.state.tx.us> for complete details. The approved classes and rules are subject to change at any time. Please contact the TSBPA for all final rules and approvals.

Note A: Additional 9 Cr. Hours of Accounting to Test: The additional 9 Cr. Hours of Accounting can be from any approved upper-level accounting class not to exceed 6 additional hours of financial/intermediate accounting or 9 additional hours of taxation, accounting information systems; or accounting data analytics; and 3 cr. hours of accounting independent study.

Note B: Business Hours: The 24 credit hours should be upper-level business courses with the exception that economics and statistics can be at any level. Students **cannot** use more than 6 credit hours in any one subject.

Note C: Total 150 college hours: The 150 college hours can include up to 3 hours of independent study and 6 hours of internship credit. For hours earned after completion of a Bachelor’s degree, note that these hours must be obtained from a recognized institution of Higher Education or from an approved set of accounting and business courses at approved Texas Community colleges only.

Note D: Additional 6 Cr. Hours of Accounting to License: The additional 6 Cr. Hours of Accounting needed to license can be from any approved upper-level accounting class, not to exceed 9 additional hours of taxation, 9 cr. hours of accounting data analytics; and 3 cr. hours of accounting independent study.

Approved Accounting Courses: Currently, the following courses are on UTD's approved list noting the category for the initial Application of Intent.

Approved Upper-Level Accounting Classes	Category for AOI (1 or 2)	Cr. Hours of Research (R) or Communication (C)
Undergraduate:		
ACCT 3312 Fundamentals of Accounting Analytics	1 or 2	-
ACCT 3322 Integrated Accounting Information Systems	1 or 2	-
ACCT 3331 Intermediate Financial Accounting I	1	-
ACCT 3332 Intermediate Financial Accounting II	2	-
ACCT 3341 Cost Management Systems	2	-
ACCT 3350 Fundamentals of Taxation	1	R – 1 cr hr
ACCT 4301 Database Systems	2	-
ACCT 4302 Accounting Research	2	R – 1 cr hr
ACCT 4334 Auditing	1	R – 1 cr hr
ACCT 4336 Financial Statement Analysis	2	
ACCT 4337 Business Valuation	2	
ACCT 4342 Acct Information Systems & Financial Reporting	1 or 2	C – 1 cr hr
ACCT 4v81 Individual Study in Accounting	2	
Graduate:		
ACCT 6313 Cybersecurity Fundamentals	2	
ACCT 6321 Database Applications for Business Analytics	2	
ACCT 6330 Intermediate Financial Accounting I	1	
ACCT 6331 Cost Accounting Foundations and Evolutions	2	
ACCT 6332 Intermediate Financial Accounting III	2	
ACCT 6333 Advanced Financial Reporting	2	R – 1 cr hr
ACCT 6334 Auditing	1	R – 1 cr hr
ACCT 6336 Information Technology Audit & Risk Management	2	
ACCT 6338 Accounting System Integration and Configuration	1 or 2	

Approved Upper-Level Accounting Classes	Category for AOI (1 or 2)	Cr. Hours of Research (R) or Communication (C)
ACCT 6340 System Analysis and Project Management	2	
ACCT 6341 Planning, Control, and Performance Evaluations	2	
ACCT 6343 Accounting Information Systems	1	
ACCT 6344 Financial Statement Analysis	2	
ACCT 6345 Business Valuation	2	
ACCT 6350 Fundamentals of Taxation I	1	C – 1 cr hr
ACCT 6353 Fundamentals of Taxation II	2	C – 1 cr hr
ACCT 6354 Taxation and Planning of Pass-through Entities	2	
ACCT 6356 Tax Research	2	R – 2 cr hrs
ACCT 6365 Governmental and Not-for-Profit Accounting	2	
ACCT 6367 Multijurisdictional Taxation	2	
ACCT 6374 Advanced Data Analytics for Accountants & Auditors	1 or 2	
ACCT 6377 Corporate Governance	2	
ACCT 6380 Internal Audit	2	
ACCT 6383 Fraud Examination	2	
ACCT 6384 Analytical Reviews Using Audit Software	2	
ACCT 6386 Governance, Risk Management and Compliance	2	C – 1 cr hr
ACCT 6392 Advanced Auditing	2	R – 1 cr hr
ACCT 6393 Sustainability and the Role of Modern Corp.	2	
ACCT 6v90 Special Topics in Accounting	2	

Ethics: In order to get your license, you must have 3 hours of Board approved accounting ethics. That class at UTD is **ACCT 6335, Ethics for Professional Accountants.**

Approved Research and Communication Courses: (See UTD Website for Past Classes)

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

Current Classes that count towards the research credit (As of 1/1/2024)

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 2023	currently still active
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	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

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 1/1/2024)

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	1 cr hr - communication	Fall 2021	currently still active
ACCT 4342	Accounting Information Systems	1 cr hr - communication	Fall 2021	currently still active
ACCT 6350	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
<p>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.</p>				

Internships: Students often take internships for credit. Here is how internships will be applied for educational purposes for the CPA exam.

Can I use an internship for _____? (Accounting or Business)	
Accounting hours to test	No
Accounting hours to license	No
120 hours to test	Yes – up to 3 credit hours of an internship can be included in the total hours to test.
150 hours to license	Yes – up to 3 additional (6 max) credit hours of an internship can be included in the total hours needed hours to license.

At UTD, 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. All internships must be approved by the career center and the undergraduate or graduate accounting area before you are enrolled.

Repeat Courses and CPA Review Courses:

- **Repeated Coursework:** The TSBPA states that credit will not be given for repeated courses for coursework in accounting, business or total hours at any level (Undergraduate or Graduate)
- **CPA Review Class:** Additionally, CPA review classes do not count for upper-level accounting hours and cannot be included in the 150 hour total hour requirement.