

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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WORK EXPERIENCE FORM – INSTRUCTIONS

- A *Work Experience Form* must be completed for each employer by each CPA supervisor who is verifying the experience.
- Experience must be gained under the supervision of a CPA who is responsible for the supervision, evaluation, and review of the candidate, and who is experienced in the non-routine accounting area assigned to the candidate. The supervising CPA must hold a current license or permit issued by this Board or by another state board of accountancy. (A copy of the active license of the CPA verifying the experience must be included if certified outside the state of Texas.) Attach a statement describing the type and amount of experience the CPA possesses that qualifies the individual to supervise the candidate.
- One year of experience is required and shall consist of full- or part-time employment that extends over a period of not less than one year and not more than three years and includes not fewer than 2,000 hours of performing services described in Board Rule 511.122. Work experience must be reported in years and months.
- Attach a job description for each position held by the candidate from each employer verifying experience.
- Any exceptions to the candidate's quality of work, character, or fitness to serve in the professional capacity as a CPA should be directed to the Board under separate cover.
- Definition of non-routine accounting (Board Rule 511.122[b])

Non-routine accounting involves attest services as defined in Board Rule 501.52(4) or professional accounting services or professional accounting work as defined in 501.52(21), and the use of independent judgment, applying entry-level or higher professional accounting knowledge and skills to select, correct, organize, interpret, and present real-world data as accounting entries, reports, statements, and analyses extending over a diverse range of tax, accounting, assurance, and control situations.