

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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WORK EXPERIENCE INFORMATION

THE PUBLIC ACCOUNTANCY ACT AND BOARD RULES

The *Public Accountancy Act* requires that all individuals applying for certification as a CPA meet the work experience requirement. The following sections apply: **Subchapter F Certificate Requirements; Section 901.252 Eligibility Requirements; and Section 901.256 Work Experience.**

The **Board Rules** define acceptable experience and supervision. Refer to Chapter 511, Subchapter F, for the complete text of these rules.

The type and amount of experience required before the certificate can be issued depends upon the applicant's education and the date the applicant originally took the Uniform CPA Exam (refer to chart).

| EDUCATION REQUIREMENTS | | | | EXPERIENCE REQUIREMENTS |
|------------------------|--|------------------|-----------------------|---------------------------------------|
| EFFECTIVE DATE | DEGREE | ACCOUNTING HOURS | RELATED HOURS | NUMBER OF YEARS UNDER CPA SUPERVISION |
| Sept. 1989 | Master's | 30 | 20 | 2 |
| | Baccalaureate | 30 | 20 | 2 |
| | Baccalaureate | 20 | | 4 |
| Sept. 1991 | Master's or 150 semester hours college credit | 30 | 20 | 1 |
| | Baccalaureate | 30 | 20 | 2 |
| Sept. 1997 | Master's Baccalaureate + 150 semester hours college credit | 30 | 20 | 1 |
| Jan. 2004 | Master's Baccalaureate + 150 semester hours college credit | 30* | 20 | 1 |
| July 2005 | Master's Baccalaureate + 150 semester hours college credit | 30* | 21 + 3 hours ethics** | 1 |
| Jan. 2008 | Master's Baccalaureate + 150 semester hours college credit | 30* | 24 + 3 hours ethics** | 1 |

* Accounting hours must be upper division coursework as defined by Board Rule 511.57 (Definition of Accounting Courses).

** Related business hours must be upper division coursework as defined by Board Rule 511.58 (Definition of Related Business Subjects).

All accounting work experience must be reported in months and years.