

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

William Treacy, Executive Director
(512) 305-7851
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333 Guadalupe, Tower 3, Suite 900
Austin, TX 78701-3900
www.tsbpa.texas.gov

APPLICATION OF INTENT INSTRUCTIONS

APPLICATION FEE

The APPLICATION OF INTENT must be accompanied by a check or money order in U.S. dollars for a \$20 nonrefundable fee. **DO NOT SEND CASH.** Separate fees will be required when you submit an Eligibility Application for the Uniform CPA Examination or for a Texas CPA Certificate.

PHOTOGRAPH

You must include an original passport-type photograph taken within the past six months. Copies are not acceptable.

PERSONAL INFORMATION

Complete this area.

You are required to submit a copy of the following documents:

- U.S. social security card
- A government-issued identification document that you will use during CPA Exam testing. This document must include your name, photograph, and signature. It is recommended that a state-issued driver's license, state identification card, or current U.S. passport be used for this purpose.

If you do not have a social security number, the Board will assign a temporary number to the Application of Intent until you obtain one.

EDUCATION

If you obtained your education outside the U.S., please contact the Board office for a *REQUEST FOR EVALUATION OF INTERNATIONAL CREDENTIALS* form.

Federal Interagency Committee on Education (FICE) College Code --Provide the FICE college code for each college or university you attended. These codes may be found on the listing labeled *FICE Code List for Colleges and Universities*.

Degree -- List the highest degree you have earned that is shown on your transcript (e.g., BA, MBA, etc.) The degree must be from a college or university recognized by the Board. For additional information, refer to Board Rule 511.52. You can access Board Rules through the Board's website.

Total completed hours -- Provide the total number of semester hours you have completed. You must have completed a total of 150 semester hours or quarter-hour equivalents of college courses taken at an accredited college or university to meet Texas licensing requirements.

If you hold a baccalaureate degree, you must meet the Board's 150 semester hours or quarter-hour equivalents of courses in one of the following ways:

- (1) Complete a master's degree or higher degree conferred by a university recognized by the Board; or
- (2) Complete the upper level accounting courses needed to take the CPA Examination as defined in Board Rule 511.57. The hours required for a baccalaureate degree plus the additional hours must equal or exceed 150 semester hours; or
- (3) Complete additional semester hours or quarter-hour equivalents of upper level courses that enhance professional skills and competence, beyond the accounting hours required for a baccalaureate degree in accounting, from a university recognized by the Board. The hours required for a baccalaureate degree plus the additional hours must equal or exceed 150 semester hours. The coursework should be in established courses offered through colleges within the university, such as architecture, business administration, communications, engineering, fine arts, liberal arts, science, or another established discipline. Developmental and remedial coursework may not be used to meet the 150-hour requirement.

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APPLICATION OF INTENT INSTRUCTIONS -- continued

EDUCATION (Cont'd) **Completed semester hours in accounting** -- Provide the total number of semester hours you have completed in accounting. You must have completed a minimum of 30 semester hours or quarter-hour equivalents of upper division accounting courses taken at an accredited college or university. At least 15 of those semester hours must have resulted from physical attendance at classes meeting regularly on any campus of the transcript-issuing institution. Blended and hybrid courses do not meet this requirement. The subject-matter content should be derived from the Uniform CPA Examination Content Specification Outline and cover some or all of the listed courses. All applicants must satisfy the upper division course work required in Board *Rule 511.57*. Additional information about courses taken at community colleges may be found in this reference. The 30 hours must be from the following list:

- (1) financial accounting and reporting for business organizations that may include
 - (a) intermediate accounting
 - (b) advanced accounting
 - (c) accounting theory
- (2) managerial or cost accounting (excluding introductory level courses)
- (3) auditing and attestation services
- (4) internal accounting control and risk assessment
- (5) financial statement analysis
- (6) accounting research and analysis
- (7) up to 12 semester hours of taxation (including tax research and analysis)
- (8) financial accounting and reporting for governmental and/or other nonprofit entities
- (9) up to 12 semester hours of accounting information systems, including management information systems ("MIS"), provided the MIS courses are listed or cross-listed as accounting courses, and the college or university accepts these courses as satisfying the accounting course requirements for graduation with a degree in accounting
- (10) up to 12 semester credit hours of accounting data analytics, provided the institution of higher education accepts these courses as satisfying the accounting course requirements for graduation with a degree in accounting (while data analytics tools may be taught in the courses, application of the tools should be the primary objective of the courses)
- (11) fraud examination
- (12) international accounting and financial reporting

The Board requires a minimum of two semester credit hours in research and analysis relevant to the course content described in subsection (c)(6) or (7) of this section. The semester hours may be obtained through a discrete course or offered through an integrated approach. If the course content is offered through integration, the university must advise the board of the course(s) that contain the research and analysis content. A list of the accounting/tax research and analysis courses recognized by the Board is posted on the Board's website.

Completed semester hours in related business subjects -- Provide the total number of semester hours you have completed in related business subjects. You must have completed a minimum of 24 semester hours or quarter-hour equivalents of upper division related business courses at an accredited college or university. You may not take more than 6 semester hours in any subject area to meet the minimum hour requirement specified in Board *Rule 511.58*. Additional information about courses taken at community colleges may be found in this reference.

The Board requires a minimum of two semester credit hours in accounting communications or business communications. The semester hours may be obtained through a discrete (course or offered through an integrated approach. If the course content is offered through integration, the university must advise the Board of the course(s) that contain the accounting communications or business communications content.

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APPLICATION OF INTENT INSTRUCTIONS -- continued

EDUCATION (Cont'd)

A list of the accounting/business communications courses recognized by the Board is posted on the Board's website. The 24 hours must be from the following subject list:

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|---|---|
| (1) Finance | (7) Marketing |
| (2) Management | (8) Business communication |
| (3) Information systems or technology | (9) Business data analytics (while data analytic tools may be used in the course, application of the tools should be the primary objective of the course) |
| (4) Business law, including the study of the Uniform Commercial Code | (10) Other areas related to accounting |
| (5) Economics (for the purposes of this section, any college level course will count as upper division) | |
| (6) Statistics and quantitative methods (for the purposes of this section, any college level course will count as upper division) | |

Ethics course -- In addition to the 24 hours of related business courses, the Board requires applicants to complete a 3-semester-hour Board-approved ethics course. The course must be taken at a Board-recognized educational institution and should include ethical reasoning, integrity, objectivity, independence, and other core values. The requirements defining the ethics course can be found in Board *Rule 511.58*. A list of the Board-approved ethics courses is posted on the Exam/Qualifications page of the Board's website.

BUSINESS INFORMATION

Complete this area.

AFFIDAVIT OF APPLICANT

The *Affidavit of Applicant* must be completed, signed, and dated by the applicant.

Background Investigation - Applicants are required to disclose all arrests, charges, convictions, probations, and deferred adjudications for misdemeanors and felonies that occurred at age 17 or older in any state or by the federal government. You are not required to report criminal records that have been expunged or sealed by an order of the court. You are required to report criminal records subject to a non-disclosure order. The Board will access the Federal Bureau of Investigation (FBI) database and the Texas Department of Public Safety - Crime Records Division files using an established fingerprint process for each person who submits an Application of Intent. The fingerprint process allows the Board to receive information on all arrests, charges, convictions, probations and deferred adjudications of misdemeanor and felony offenses that occur in any U.S. state or territory. Records of these activities are reported to the Board for further investigation.

If necessary, an applicant may be required to come to the Board office in Austin for an administrative interview to discuss the applicant's background prior to the approval of the Application of Intent. The Board may also refer an applicant to ACAN (Accountants Confidential Assistance Network) prior to approving the Application of Intent. ACAN is an organization dedicated to providing assistance to CPAs, exam candidates, and accounting students who may have problems with alcohol, substance abuse, depression, and other mental health issues.

An applicant who resides outside of the United States or its territories, or who has resided outside of the United States or its territories for any part of the two years immediately preceding filing the Application of Intent, must provide evidence of good moral character. The evidence must be an official *certificate of good moral character*, *certificate of good conduct*, *police clearance certificate*, or any other identifying title that attests to good moral character. The evidence must be presented in the form of a certificate and shall be issued and sealed by an official of the country of residence.

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APPLICATION OF INTENT INSTRUCTIONS – continued

AFFIDAVIT OF APPLICANT (Cont'd)

An applicant submitting an Application of Intent is subject to the Public Accountancy Act (Chapter 901 of the Occupations Code), the Texas State Board of Public accountancy Rules of Professional Conduct, and all other rules promulgated by the Board. Any violations of the *Act* or its rules prior to licensure could be cause for the Board to take disciplinary action against a candidate or a certificate holder, or to deny the issuance of a certificate.

REQUEST FOR TESTING ACCOMMODATIONS

An applicant claiming a disability that requires testing accommodations, aids, services, or additional time to complete the examination must submit a request and all supporting documentation in conjunction with the filing of the request. The burden of proof is on the applicant to show the need for any testing accommodations. Documents necessary to request testing accommodations may be printed from the Board's website or mailed to the applicant. Requests for testing accommodations must be submitted with the Application of Intent.

VERIFICATION OF LEGAL STATUS

The Board must verify proof of legal status in the United States.

1. Each applicant shall provide evidence of legal status by submitting a copy of the following acceptable official documents.

- U.S. social security card

AND

- An unexpired driver's license or identification card issued by a state of the U.S. provided it contains the applicant's photograph and information such as name, date of birth, sex, height, eye color, and address; or
- An unexpired U.S. passport

2. Applicants who are citizens of a foreign country and who cannot provide the documents shown above are required to provide evidence of a non-expired F-1 Visa issued to the student attending a university or college.

Applicants who cannot meet the requirements of items #1 or #2 shown above shall comply with the federal Department of Homeland Security by providing evidence of both identity and employment authorization by submitting a copy of one of the following unexpired documents:

- An Alien Registration Receipt Card or Permanent Resident Card (Form I-551); or
- A foreign passport that contains a temporary I-551 stamp, or temporary I-551 printed notation on a machine-readable immigrant visa; or
- An Employment Authorization Document which contains your photograph (Form I-766).

NOTE: If you provided a copy of the social security card under *Personal Information*, you have met the verification-of-legal-status requirement.

NATIONAL CANDIDATE DATABASE

Boards of accountancy use the National Candidate Database, which includes information on all CPA Examination applicants, to verify applicant eligibility and schedule the CPA Examination at various testing centers. The National Association of State Boards of Accountancy (NASBA) manages the National Candidate Database. Certain information provided by the applicant on the Application of Intent will be shared with NASBA.