


Requirements to Take the Exam and Additional Education Requirements for CPA Certification

Effective September 1, 2023, the *Texas Public Accountancy Act* has been amended. It permits candidates with a baccalaureate or higher degree recognized by the Board and 120 semester hours of Board-recognized courses, including no fewer than 24 semester hours of accounting, of which 21 must be upper-level accounting, to take the CPA Exam. In addition to the accounting courses required, 24 semester hours of business coursework is also required. Please note that candidates are still required to have 150 semester hours of Board-recognized courses, six additional semester credit hours of upper-level accounting, and completion of a three-semester hour, Board-approved ethics course in order to become a certified public accountant.

Please review the following infographics which illustrate the changes and read the Questions and Answers, below:

 TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY Requirements to Take the CPA Exam		
Please note: The date the Board received your Application of Intent is the determining factor.		
Application of Intent Received BEFORE September 1, 2023	Application of Intent Received BETWEEN September 1, 2023 and December 31, 2023	Application of Intent Received AFTER January 1, 2024
Baccalaureate or graduate degree recognized by the Board.	Baccalaureate or graduate degree recognized by the Board.	Baccalaureate or graduate degree recognized by the Board.
Minimum of 150 semester hours or quarter-hour equivalents in academic coursework.	Minimum of 120 semester hours or quarter-hour equivalents in academic coursework.	Minimum of 120 semester hours or quarter-hour equivalents in academic coursework.
30 semester hours of upper-level accounting coursework <ul style="list-style-type: none"> Including two semester hours of accounting/tax research and analysis. 	21 semester hours of upper-level accounting coursework <ul style="list-style-type: none"> Including two semester hours of accounting/tax research and analysis. 	21 semester hours of upper-level accounting coursework <ul style="list-style-type: none"> The two semester hours of accounting/tax research and analysis do not have to be completed prior to testing, but remains a requirement for certification.
24 semester hours of upper-level business coursework <ul style="list-style-type: none"> Including two semester hours of accounting/business communications. 	24 semester hours of upper-level business coursework <ul style="list-style-type: none"> Including two semester hours of accounting/business communications. 	24 semester hours of upper-level business coursework <ul style="list-style-type: none"> Including two semester hours of accounting/business communications.
Complete a three-semester hour, Board-approved ethics course.	The ethics course does not have to be completed prior to testing, but remains a requirement for certification.	The ethics course does not have to be completed prior to testing, but remains a requirement for certification.



TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

Additional Education Requirements for CPA Certification

Please note: The date the Board received your Application of Intent is the determining factor.

Application of Intent Received BEFORE September 1, 2023	Application of Intent Received BETWEEN September 1, 2023 and December 31, 2023	Application of Intent Received AFTER January 1, 2024
All education requirements are met.	Additional upper-level academic coursework to meet the minimum of 150 semester hours or quarter-hour equivalents in academic coursework. The additional accounting and ethics courses may be included to meet this requirement.	Additional upper-level academic coursework to meet the minimum of 150 semester hours or quarter-hour equivalents in academic coursework. The additional accounting and ethics courses may be included to meet this requirement.
	Six semester hours of upper-level accounting coursework.	Six semester hours of upper-level accounting coursework. <ul style="list-style-type: none"> Including two semester hours of accounting/tax research and analysis.
	Complete a three-semester hour, Board-approved ethics course .	Complete a three-semester hour, Board-approved ethics course .



Questions and Answers

What is required if I elect to apply under the *Public Accountancy Act* (effective September 1, 2023)?

- Review the requirements of **Option 1 Documentation** (see below), AND
- Communicate to the Board, by email or letter, that you are canceling your current Application of Intent.
- On or after September 1, 2023, you will submit a new Application of Intent. The Board has voted to waive the \$20 for the new application.

Option 1 Documentation

The Public Accountancy Act (effective September 1, 2023) and Board *Rules* require that you meet the new education requirements to take the CPA Exam. After you have passed all sections of the CPA Exam you are required to **submit additional transcripts** showing that you completed no fewer than **150 semester hours** of Board-recognized courses, **six additional semester credit hours of upper-level accounting**, and completion of a **three-semester hour, Board-approved ethics course** in order to become a certified public accountant.

1. Hold a **baccalaureate or graduate degree**, or its equivalent as determined by Board *Rule*, conferred by a Board recognized institution of higher education;
2. Complete no fewer than **120 semester hours** or quarter-hour equivalents in Board-recognized courses, including no fewer than **24 semester hours of accounting** or equivalent courses as determined by Board *Rule*. And within the 24 semester hours of accounting with no fewer than **21 semester hours of upper-level accounting courses** as determined by Board *Rule*, including **two semester hours of accounting/tax research and analysis**;
3. Complete no fewer than **24 semester hours of upper level business coursework**, including **two semester hours of accounting/business communications coursework**.

What is required if I choose to remain under the *Public Accountancy Act* (effective September 1, 2019)?

No action is needed. Continue to take the coursework to complete the education requirements which are provided in **Option 2 Documentation** (see below).

Option 2 Documentation

The Public Accountancy Act (effective September 1, 2019) and Board *Rules* require that you meet the following education requirements to take the CPA Exam. After you have passed all sections of the exam you may apply for the CPA certificate and license without any additional education requirements.

1. Hold a **baccalaureate or graduate degree**, or its equivalent as determined by Board *Rule*, conferred by a Board recognized institution of higher education;
2. Complete no fewer than **150 semester hours** or quarter-hour equivalents in Board-recognized courses, including no fewer than **30 semester hours of upper-level accounting** or equivalent courses which should include **two semester hours of accounting/tax research and analysis** as determined by Board *Rule*;
3. Complete no fewer than **24 semester hours of upper-level business coursework**, including **two semester hours of accounting/business communications coursework**; and
4. Complete a **three-semester hour, Board-approved ethics course**.

Do I need to resubmit transcripts and the photo?

No. The Qualifications team will associate your transcripts and photo from your previous application with the new application.

Do I need to repay the \$20 fee with the new Application of Intent?

No. The Board has voted to waive the filing fee.

Can the new Application of Intent be submitted before September 1, 2023, to meet the new education requirements?

No. *The Public Accountancy Act* has an effective date. An Application of Intent received prior to September 1, 2023, will be considered under the *Act* that is in effect prior to this date.

If a new Application of Intent is submitted on or after September 1, 2023, how quickly will it be approved so that I can take the CPA Exam?

The Board is committed to processing all Applications of Intent as quickly as possible because we understand your intent to take the CPA Exam prior to January 2024. Applicants can assist by providing complete information, transcripts, and complying with the fingerprinting process.

If my previous Application of Intent expired, what should I do?

The options that are described in this document do not apply because you do not have an active Application of Intent. To apply, the following steps are required:

- Submit a new Application of Intent to the Board,
- Provide all forms, documents, photo and official transcripts, and
- Pay the fee of \$20.

If I have other questions, who should I contact?

You may contact a member of the Board's Qualifications team:

exam@tsbpa.texas.gov

512-305-7851

**Texas State Board of Public Accountancy
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