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.

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