



New Pathway for CPA Exam and Certification

ELECTION FORM FREQUENTLY ASKED QUESTIONS

This FAQ is designed to address common questions about the recent legislative changes related to a new pathway for the CPA Exam and CPA certification.

Pathways to CPA Certification

Recent changes to the Public Accountancy Act created a new pathway to CPA certification. The pathways referenced in this FAQ document are identified with the following titles:

Pathway A – Bachelor's or graduate degree, 150 semester hours of college credit, and one year of work experience.

Pathway B (NEW!) – Bachelor's degree, 120 semester hours of college credit, and two years of work experience.

Pathway B to CPA Certification

1. What is the new pathway for the CPA Exam and certification?

Pathway B is new and introduces an alternative route for applicants to qualify for the CPA Exam and obtain the CPA certificate. This includes changes to the education and experience requirements.

2. When does Pathway B become effective?

Pathway B becomes effective on August 1, 2026. The Texas Legislature established this effective date to allow Texas colleges and universities time to develop coursework and degree programs to implement the pathway.

3. What are the requirements of Pathway B to take the CPA Exam?

Pathway B requires the completion of the following education to take the CPA Exam effective on August 1, 2026:

- a baccalaureate degree completed at a Board-recognized educational institution;
- at least 120 semester hours of college coursework;
- at least 24 semester hours of upper-level accounting coursework, with 12 semester hours in specific accounting courses, and 12 semester hours of selected accounting courses;
- at least 21 semester hours of upper-level business coursework; and
- a three-semester hour accounting or business ethics course meeting specific course content requirements. The ethics course may be taken at any time; however, it must be completed prior to CPA certification.

4. What are the CPA certification requirements for Pathway B?

The CPA certification requirements for Pathway B, effective on August 1, 2026 are:

- a baccalaureate degree completed at a Board-recognized educational institution;
- at least 120 semester hours of college coursework;
- at least 27 semester hours of upper-level accounting coursework, with 12 semester hours in specific accounting courses and 15 semester hours of selected accounting courses;
- at least 24 semester hours of upper-level business coursework, including three-semester hours accounting or business ethics course meeting specific course content requirements;
- two years of non-routine accounting work experience that is supervised by a CPA who is licensed and in good standing.

5. Is there a transition period for Pathway B?

To take advantage of Pathway B before the effective date of August 1, 2026, an applicant may elect to transition from current education requirements to the Pathway B requirements. More information about the Election Form is available below.

Election Form

6. What is the Election Form?

The Election Form is a document that can be filled out and submitted to the Texas State Board of Public Accountancy to take advantage of Pathway B requirements, before the law becomes effective on August 1, 2026.

7. I want to move to Pathway B. Where can I find the Election Form?

The Election Form is on the Board's website at www.tsbpa.texas.gov.

8. Who may submit an Election Form?

- Individuals with an Application of Intent in the following categories:
 - in process
 - approved
 - taking the CPA Exam
 - passed the CPA Exam
- Individuals submitting an Application of Intent after October 9, 2025.

9. What does the Election Form provide regarding the CPA Exam?

The election form offers applicants an opportunity to take advantage of Pathway B and begin taking the CPA Exam before its effective date of August 1, 2026. An Election Form submitted from October 9, 2025 through July 31, 2026, provides Pathway B the following requirements to take the CPA Exam:

- a baccalaureate degree completed at a Board-recognized educational institution;
- at least 120 semester hours of college coursework;

- at least 21 semester hours of upper-level accounting coursework, with 12 semester hours in specific accounting courses and 9 semester hours of selected accounting courses;
- at least 21 semester hours of upper-level business coursework; and
- a three-semester hour accounting or business ethics course meeting specific course content requirements. The ethics course may be taken at any time; however, it must be completed prior to CPA certification.

10. What does the Election Form provide regarding CPA certification?

The election form offers Pathway B applicants assurance that after meeting the education requirements and passing the CPA Exam, they may apply for the CPA certificate effective on August 1, 2026. CPA certification requirements for Pathway B are:

- a baccalaureate degree completed at a Board-recognized educational institution;
- at least 120 semester hours of college coursework;
- at least 27 semester hours of upper-level accounting coursework, with 12 semester hours in specific accounting courses and 15 semester hours of selected accounting courses;
- at least 24 semester hours of upper-level business coursework, including three-semester hours accounting or business ethics course meeting specific course content requirements;
- two years of non-routine accounting work experience that is supervised by a CPA who is licensed and in good standing.

11. If the Election Form is completed may I apply for the CPA certificate before August 1, 2026?

No. If you elect Pathway B, you will need to wait until the law becomes effective on August 1, 2026. Applicants electing Pathway A may apply for the CPA certificate at any time.

12. I submitted an Application of Intent to the Board, when should I submit the Election Form?

You may submit the Election form between October 9, 2025 and July 31, 2026. It will be integrated with your Application of Intent on file with the Board.

13. When should the Application of Intent be received by the Board if I want to qualify under Pathway B?

You may submit the Application of Intent **WITH** the Election form any time after October 9, 2025.

14. When should I submit the Application of Intent if I want to qualify under Pathway A?

The Application of Intent to qualify under Pathway A may be submitted at any time.

15. If I took and passed the CPA Exam prior to August 1, 2026, and have less than 150 semester hours, can I apply for the CPA certificate under Pathway B?

Yes. You may submit the Election Form after October 9, 2025, to apply for CPA certification under Pathway B, effective on August 1, 2026. If you submit the Election Form you are required to meet all education and work experience requirements of Pathway B.

16. I am currently taking the CPA Exam and do not want to complete the 150 semester hour requirements for CPA certification, can I transition to Pathway B?

Yes. You may submit an Election Form to qualify under Pathway B for CPA certification.

Pathway B Education Requirements to Take the CPA Exam

17. What are the education requirements to take the CPA Exam under Pathway B?

Before August 1, 2026:

- a baccalaureate degree completed at a Board-recognized educational institution;
- at least 120 semester hours of college coursework;
- at least 21 semester hours of upper-level accounting coursework, with 12 semester hours in specific accounting courses, and 9 semester hours of selected accounting courses;
- at least 21 semester hours of upper-level business coursework; and
- a three-semester hour accounting or business ethics course meeting specific course content requirements. The ethics course may be taken at any time; however, it must be completed prior to CPA certification.

After August 1, 2026:

- a baccalaureate degree completed at a Board-recognized educational institution;
- at least 120 semester hours of college coursework;
- at least 24 semester hours of upper-level accounting coursework, with 12 semester hours in specific accounting courses and 12 semester hours of selected accounting courses;
- at least 21 semester hours of upper-level business coursework; and
- a three-semester hour accounting or business ethics course meeting specific course content requirements. The ethics course may be taken at any time; however, it must be completed prior to CPA certification.

18. What is included within the 12 semester hours of upper-level specific accounting courses that are required?

The 12 hours of upper-level specific accounting courses are comprised of three semester hours in each of the following areas:

- Financial accounting and reporting for business organizations or intermediate accounting;
- Financial statement auditing;
- Taxation; and
- Accounting information systems or accounting data analytics.

19. What upper-level accounting courses may be taken to meet the remaining semester hours that are required?

The remaining hours of upper-level accounting coursework needed to take the CPA Exam may be from any of the following areas:

- Financial accounting and reporting for business organizations or intermediate accounting;
- Advanced accounting;
- Accounting theory;
- Accounting or taxation research and analysis;
- Managerial or cost accounting (excluding introductory level courses);
- Auditing and attestation services;
- Internal accounting control and risk assessment;
- Financial statement analysis;
- Taxation;
- Financial accounting and reporting for governmental and/or other nonprofit entities;
- Accounting information systems, including management information systems (MIS) provided the MIS courses are listed or cross-listed as accounting courses, and the institution of higher education accepts these courses as satisfying the accounting course requirements for graduation with a degree in accounting;
- Accounting data analytics;
- Fraud examination;
- International accounting and financial reporting;
- Mergers and acquisitions;
- Financial planning; and
- Up to three semester hours of independent study in accounting selected or designed by the student under faculty supervision. The curriculum for the course shall not repeat the curriculum of another accounting course that was completed.

20. What business courses may be used to meet the 21 semester hours of business?

The 21 semester hours of upper-level business courses may be taken from any of the following areas. For purposes of this requirement, economics and statistics at any college level will count as upper-level coursework.

- Business law, including study of the Uniform Commercial Code;
- Economics;
- Management;
- Marketing;
- Business communications;
- Statistics and quantitative methods;
- Information systems or technology;
- Finance and financial planning;
- Data analytics, data interrogation techniques, cyber security and/or digital acumen in the accounting context;
- Upper-level business or accounting internship; and
- Other areas related to accounting beyond the hours required to meet the accounting requirements.

21. What are the specific requirements for an accounting or business ethics course?

The Board requires a three semester-hour accounting or business ethics course that includes the ethics rules of the AICPA and the SEC. The course may be taken at any time, but must be taken prior to CPA certification.

Pathway B Work Experience Requirements for CPA Certification

22. What are the work experience requirements under Pathway B?

The Public Accountancy Act requires two years of full time non-routine accounting work experience that is directly supervised by a CPA. The Board, by rule, may provide clarifying information about the work experience requirements.

Pathway A to CPA Certification

23. What are the requirements for Pathway A to take the CPA Exam?

Before August 1, 2026:

- Pathway A requires the completion of a baccalaureate or graduate degree conferred by a Board-recognized educational institution;
- at least 120 semester hours of college coursework;
- at least 21 semester hours of upper-level accounting coursework, with 12 semester hours in specific accounting courses, and 9 semester hours of selected accounting courses;
- at least 21 semester hours of upper-level business coursework; and
- a three-semester hour accounting or business ethics course meeting specific course content requirements. The ethics course may be taken at any time; however, it must be completed prior to CPA certification.

After August 1, 2026:

- Pathway A requires the completion of a baccalaureate or graduate degree conferred by a Board-recognized educational institution;
- at least 120 semester hours of college coursework;
- at least 24 semester hours of upper-level accounting coursework, with 12 semester hours in specific accounting courses and 12 semester hours of selected accounting courses;
- at least 21 semester hours of upper-level business coursework; and
- a three-semester hour accounting or business ethics course meeting specific course content requirements. The ethics course may be taken at any time; however, it must be completed prior to CPA certification.

24. What are the education requirements of Pathway A to receive the CPA certificate?

Before August 1, 2026:

- a baccalaureate or graduate degree completed at a Board-recognized educational institution;
- at least 150 semester hours of college coursework;
- at least 27 semester hours of upper-level accounting courses, with 12 semester hours in specific accounting courses, and 15 semester hours of selected accounting courses that includes two-semester hours of accounting or tax research and analysis;
- at least 21 semester hours of upper-level business courses; and
- a three-semester hour accounting or business ethics course meeting specific course content requirements. The ethics course may be taken at any time; however, it must be completed prior to CPA certification.

After August 1, 2026:

- a baccalaureate or graduate degree completed at a Board-recognized educational institution;
- at least 150 semester hours of college coursework;
- at least 30 semester hours of upper-level accounting courses, with 12 semester hours in specific accounting courses, and 18 semester hours of selected accounting courses;
- at least 21 semester hours of upper-level business courses; and
- a three-semester hour accounting or business ethics course meeting specific course content requirements. The ethics course may be taken at any time; however, it must be completed prior to CPA certification.

25. May CPA review courses be used to meet the education requirements for CPA certification?

Yes. An applicant under Pathway A may use a maximum of 6 semester hours of CPA Exam review coursework completed at a Board recognized educational institution.

This option is not available in Pathway B.

26. May an accounting or business internship course be used to meet the education requirements for CPA certification?

Yes. An applicant under the Pathway A may use a maximum of 6 semester hours of upper-level accounting or business internship coursework. If the applicant used 6 hours of accounting or business internship to meet the required 21 business hours, additional internship coursework cannot be used.

This option is not available in Pathway B.

More Information

The Texas State Board of Public Accountancy Qualifications team is available to respond to your questions concerning the new pathway. We appreciate your request for information so that you can make decisions about courses to take and when to file an Application of Intent.

Our helpful Qualifications team is available to answer any questions you may have. Email exam@tsbpa.texas.gov or call (512) 305-7851.