

# Requirements to take the CPA Exam

	Requirements to take the CPA Exam (Effective through July 31, 2026)	Requirements to take the CPA Exam (Effective August 1, 2026)
<b>Degree Requirements</b>	Baccalaureate or graduate degree conferred by a Board-recognized educational institution	Baccalaureate or graduate degree conferred by a Board-recognized educational institution
<b>Overall Education Requirement (Minimum education required)</b>	<b>120</b> semester hours	<b>120</b> semester hours
<b>Upper-Level Accounting Hours Requirement to take the CPA Exam</b>	<b>21</b> semester hours <ul style="list-style-type: none"> <li>• <b>12</b> hours in <b>specific</b> coursework and <b>9</b> hours in <b>selected</b> coursework.</li> <li>• <b>3</b> hours of independent study may be used toward the selected coursework.</li> </ul>	<b>24</b> semester hours <ul style="list-style-type: none"> <li>• <b>12</b> hours in <b>specific</b> coursework and <b>12</b> hours in <b>selected</b> coursework.</li> <li>• <b>3</b> hours of independent study may be used toward the selected coursework.</li> </ul>
<b>Business Hours Requirement</b>	<ol style="list-style-type: none"> <li><b>1. 21</b> semester hours not including accounting ethics.</li> <li><b>2. Three</b> hour ethics course required for CPA certification may be accepted as a business course beyond the required 21 hours and taken any time prior to certification.</li> <li>Accounting or business communication course is no longer required.</li> <li>No limit on the hours completed in a discipline.</li> <li>Maximum of <b>6</b> hours of accounting or business internship coursework.</li> </ol>	<ol style="list-style-type: none"> <li><b>1. 21</b> semester hours not including accounting ethics.</li> <li><b>2. Three</b> hour ethics course required for CPA certification may be accepted as a business course beyond the required 21 hours and taken any time prior to certification.</li> <li>Accounting or business communication course is no longer required.</li> <li>No limit on the hours completed in a discipline.</li> <li>Maximum of <b>6</b> hours of accounting or business internship coursework.</li> </ol>

# Requirements for CPA Certification

	Pathway A Requirements for CPA Certification (Effective through July 31, 2026)	Pathway A (150 Hours + 1 Year) Requirements for CPA Certification (Effective August 1, 2026)	New Pathway B (120 Hours + 2 Years) Requirements for CPA Certification (Effective August 1, 2026)
<b>Education Requirements</b>	Total of <b>150</b> semester hours that includes the coursework required for the CPA Exam	Total of <b>150</b> semester hours that includes the coursework required for the CPA Exam	At least <b>120</b> semester hours that includes the coursework required for the CPA Exam
<b>Additional Upper-Level Accounting Hours Requirement</b>	Total of <b>27</b> semester hours including two semester hours of accounting/ tax research and analysis coursework	Total of <b>30</b> semester hours that includes the coursework required for the CPA Exam	Total of <b>27</b> semester hours that includes the coursework required for the CPA Exam
<b>Business Hours Requirement</b>	No additional requirement	No additional requirement	No additional requirement
<b>Ethics Requirement</b>	Three hours ethics course required	Three hours ethics course required	Three hours ethics course required
<b>CPA Exam Review Course Optional Coursework to Meet the 150-Hour Requirement</b>	Maximum of <b>6</b> hours when completed for credit at an educational institution	Maximum of <b>6</b> hours when completed for credit at an educational institution	Not available
<b>Accounting/Business Internship Optional Coursework to Meet the 150-Hour Requirement</b>	Maximum of <b>6</b> hours of accounting or business internship coursework. If used to meet the business course requirement to take the CPA Exam, additional coursework may not be used.	Maximum of <b>6</b> hours of accounting or business internship coursework. If used to meet the business course requirement to take the CPA Exam, additional coursework may not be used.	Not available
<b>Work Experience</b>	<b>One year</b> of full-time work experience in non-routine accounting that is directly supervised by a CPA	<b>One year</b> of full-time work experience in non-routine accounting that is directly supervised by a CPA	<b>Two years</b> of full-time work experience in non-routine accounting that is directly supervised by a CPA
<b>Exam on the TSBPA Rules of Professional Conduct</b>	Required	Required	Required

The above charts are a summary of CPA Exam and certification requirements. For more in-depth information, review the following Board Rules on the Texas Secretary of State website by referencing [Subchapter C, Educational Requirements](#) and [Subchapter H, Certification](#).

- §511.56 Educational Qualifications under the Act to take the UCPAE
- §511.57 Qualified Accounting Courses to take the UCPAE
- §511.58 Definitions of Related Business Subjects
- §511.59 Qualifications for Issuance of a Certificate with Not Fewer than 120 Semester Hours
- §511.164 Qualifications for Issuance of a Certificate with Not Fewer than 150 Semester Hours

You can also reference the [New Pathway Frequently Asked Questions](#) to answer common questions about the recent legislative changes related to the new pathway for the CPA Exam and certification.