

08/03/2023

Requirements to Take the Exam Before and After September 1, 2023

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. 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 infographic which illustrates the changes and read the Questions and Answers, below:

TEXAS STATE BOARD of PUBLIC ACCOUNTANCY	
Requirements to Take the CPA Exam	
BEFORE September 1, 2023	AFTER September 1, 2023
Minimum of 150 semester hours or quarter-hour equivalents in Board-recognized courses, including a baccalaureate or graduate degree, or its equivalent as determined by Board <i>Rule</i> , conferred by a Board recognized institution of higher education.	Minimum of 120 semester hours or quarter-hour equivalents in Board-recognized courses, including a baccalaureate or graduate degree, or its equivalent as determined by Board <i>Rule</i> , conferred by a Board recognized institution of higher education.
Complete no fewer than 30 semester hours of upper-level accounting or equivalent courses, as determined by Board <i>Rule</i> : <ul style="list-style-type: none">• Within the 30 semester hours of accounting;• Including two semester hours of accounting/tax research and analysis.	Complete no fewer than 24 semester hours of accounting or equivalent courses, as determined by Board <i>Rule</i> : <ul style="list-style-type: none">• With no fewer than 21 semester hours of upper-level accounting courses, as determined by Board <i>Rule</i>;• Including two semester hours of accounting/tax research and analysis.
Complete no fewer than 24 semester hours of upper-level business coursework , including two semester hours of accounting/business communications coursework .	Complete no fewer than 24 semester hours of upper-level business coursework , including two semester hours of accounting/business communications coursework .
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.



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 letter or email, 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 transcripts** showing that you completed at least **150 semester credit hours** and completed a **three-semester hour, Board-approved ethics course** that meet Board *Rules* to apply for the CPA certificate and license.

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 at least **120 semester hours** or quarter-hour equivalents in Board-recognized courses including at least **24 semester hours of accounting** or equivalent courses as determined by Board *Rule*, and within the 24 semester hours of accounting at least **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 at least **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 at least **150 semester hours** or quarter-hour equivalents in Board-recognized courses including at least **30 semester hours of upper-level accounting** or equivalent courses including **two semester hours of accounting/tax research and analysis** as determined by Board *Rule*;
3. Complete at least **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 pay 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 process 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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