

Current Education Requirements

Baccalaureate or higher degree and 150 semester credit hours (SCH) to include:

- 30 SCH of upper-level accounting including accounting/tax research
- 24 SCH of upper-level business including accounting/business communications
- 3 SCH of Board-approved ethics course

Education Requirements for Testing effective 9-1-2023

Baccalaureate or higher degree and 120 semester credit hours (SCH) to include:

- No fewer than 21 SCH of upper-level accounting including accounting/tax research
- 24 SCH of upper-level business including accounting/business communications

Education Requirements for CPA Certification effective 9-1-2023

REQUIRED:

- Additional SCH to attain a total of 150 SCH
- 6 additional SCH of upper-level accounting
- 3 SCH of Board-approved ethics

OPTIONAL COURSEWORK, NOT REQUIRED

- 3 SCH of independent study
- 6 SCH of accounting/business internship

Application of Intent (AOI) Administrative Action

- Communications with current AOI applicants
- Descriptions – Education to Test and Education for Certification
- Submission of a new AOI after 9-1-2023
 - No additional fee, photo, or transcripts* are required
 - New two-year time limit
- AOI submitted before 9-1-2023 are not required to change
- Decision made by the applicant
- *Additional transcripts may be needed to support the completion of the education requirements

Eligibility Application Extensions

- Effective 1-1-2024, the Eligibility Application is extended from 90 days to 180 days
- Limited test availability during 2024
 - Core Subjects will be available for testing 10 weeks during a quarter with one score release date per quarter
 - Discipline Subjects will be available for testing 4 weeks during a quarter with one score release date per quarter

REVISED 2024 Test Administration Schedule / Score Release Timeline*

Quarter	Core Test Dates	Core Score Reports	Discipline Test Dates	Discipline Score Reports
24Q1	Jan 10 – Mar 26	Jun 3	Jan 10 – Feb 6	Apr 23
24Q2	Apr 1– Jun 25	Jul 30	Apr 20 – May 19	Jun 27
24Q3	Jul 1 – Sep 25	Approx Nov 1	Jul 1 - 31	Sep 10
24Q4	Oct 1 – Dec 26	Early Feb 2025**	Oct 1 - 31	Dec 10

***All dates are subject to change.**

**** Could be throughout the 24Q4 window**

CPA Exam Credit Extensions

- Board adoption of Rules 511.80 and 511.83 – first reading
- Candidates who test after the effective date of the Rule and earn credit will have a 30 month window
- CPA Evolution Extension for active CPA credits from 1-1-24 to 6-30-25
- CPA Exam credits that expire prior to the effective date will not be reinstated

New – Life of Credit – *New*

- Board adoption of Rules 511.80 and 511.83 – first reading
- CPA Exam candidates submitting an AOI on 9-1-2023 and after
 - Passed all sections of the CPA Exam on 1-1-2024 and after
 - Complete remaining education requirements within 36 months from the time all test sections are passed
 - Additional SCH to attain a total of 150 SCH
 - Six additional SCH of upper level accounting
 - Three SCH of Board-approved ethics
- Does not apply to the work experience requirement

Accounting Majors Scholarship Program



- File the FAFSA
- Submit an AOI to take the CPA Exam as a Texas candidate
- Submit an application

Available to:

- **undergraduates and graduate students majoring in accounting and attending a participating Texas college or university**
- **students completing coursework for the CPA License**
 - Complete 15 SCH of upper level accounting coursework prior to award
 - Must be enrolled at least half-time or in final semester of the degree

Available for:

- **a maximum of three years, awarded by semesters**
- students who agree to take the CPA Exam as a Texas applicant



Funding TBA Accounting Scholarship Program

- Active Texas CPA - \$10 annually included in the license fee
- Board sets the allocation for the fiscal year
 - FY 2022/23 \$1,000,000.00
 - **FY 2023/24 \$1,250,000.00**
- Recommended minimum award - \$1,500
- Lifetime award - \$12,000





Questions TBA Accounting Scholarship Program

- Should there be a minimum GPA required to receive the scholarship?
- Minimum GPA required to maintain the scholarship?
- Other comments or questions??

