



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)
Education Requirements	Total of 150 semester hours that includes the coursework required for the CPA Exam	Total of 150 semester hours that includes the coursework required for the CPA Exam	At least 120 semester hours that includes the coursework required for the CPA Exam
Additional Upper-Level Accounting Hours Requirement	Total of 27 semester hours including two semester hours of accounting/tax research and analysis coursework	Total of 30 semester hours that includes the coursework required for the CPA Exam	Total of 27 semester hours that includes the coursework required for the CPA Exam
Business Hours Requirement	No additional requirement	No additional requirement	No additional requirement
Ethics Requirement	Three hours ethics course required	Three hours ethics course required	Three hours ethics course required
CPA Exam Review Course Optional Coursework to Meet the 150-Hour Requirement	Maximum of 6 hours when completed for credit at an educational institution	Maximum of 6 hours when completed for credit at an educational institution	Not available
Accounting/Business Internship Optional Coursework to Meet the 150-Hour Requirement	Maximum of 6 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 6 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
Work Experience	One year of full-time work experience in non-routine accounting that is directly supervised by a CPA	One year of full-time work experience in non-routine accounting that is directly supervised by a CPA	Two years of full-time work experience in non-routine accounting that is directly supervised by a CPA
Exam on the TSBPA Rules of Professional Conduct	Required	Required	Required