

# 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>	<p><b>21</b> semester hours</p> <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>	<p><b>24</b> semester hours</p> <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>