



VERY IMPORTANT NOTICE: This document is for general information only and should not be used as the final basis for judging your examination qualifications. We will make every effort to update this handout on a timely basis. However, the TSCPA continuously updates and amends their course requirements necessary for sitting for the certified public accountancy exam and there may be delays in updating this document. The only definitive and final qualifying criteria for the exam is through the TSCPA website: <http://www.tscpa.org/studentLounge/collegestudents/>

Degree Information: The board recognizes this institution as a definitive degree-granting university which is accredited by the Southern Association of Colleges and Schools/Commission on colleges.

Requirements:

- 150 College credit hours
- 30 advanced accounting hours
- 21 advanced hours of business (includes economics and not more than 6 hours taken in any subject area)
- 1 ethics course (BUSI 5200)
- 1 accounting research and analysis course (see below)
- 1 accounting or business communications course (see below)
- Bachelor’s Degree

Requirements Prior to Graduation:

- 150 college credit hours
- 30 advanced accounting hours
- 1 ethics course (BUSI 5200)
- 1 accounting research and analysis course (see below)
- 1 accounting or business communications course (see below)
- Be in last semester before graduation
- BS/MS students may sit for the exam before graduation if all bachelor degree work as been completed

Accounting Courses: The following courses meet the Board’s definition of upper division accounting courses. Additional credit will not be given for repeated courses or coursework. 15 hours must result from physical attendance at classes meeting regularly on the campus of any transcript issuing institution.

ACCT 3110	Intermediate Accounting I	ACCT 5300	Federal Taxation of Income
ACCT 3120	Intermediate Accounting II	ACCT 5310	Tax Research and Administrative Procedure
ACCT 3270	Cost Accounting	ACCT 5320	Taxation of Flow-Through Entities
ACCT 4100	Accounting Systems	ACCT 5330	Taxation of C Corporations
ACCT 4140	Advanced Accounting Principles	ACCT 5360	Advanced Topics in Federal Taxation
ACCT 4270	Managerial Accounting	ACCT 5370	Family Tax Planning
ACCT 4300	Federal Income Taxation	ACCT 5410	Audit – Investigative Process
ACCT 4400	Auditing – Professional Responsibilities	ACCT 5430	Auditing – Special Problems
ACCT 4410	Auditing – Evidence	ACCT 5440	IT Auditing
ACCT 4420	International Accounting	ACCT 5450	Seminar in Internal Auditing
ACCT 5110	Fundamentals of Accounting Research	ACCT 5470	Auditing – Advanced Theory
ACCT 5120	Using Information Systems in Accounting	ACCT 5520	Government and Other Non-Profit Accounting
ACCT 5140	Advanced Accounting Analysis	ACCT 5630	Accounting Systems and Controls
ACCT 5150	The Development of Accounting Theory	ACCT 5640	Current Topics in Accounting Information Systems
ACCT 5160	Issues in Financial Accounting and Standard Setting	ACCT 5760	Accounting, Business Analysis, and Valuation
ACCT 5250	Strategic Cost Management	ACCT 5890	International Accounting
ACCT 5270	Managerial Cost Accounting		

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Accounting Courses accepted under Rule 511.57(12): The following courses were determined to meet the definition of upper division accounting courses. However, only one of these 3-hour courses may be used to meet the 30 advanced accounting hours requirement.

ACCT 5340 Oil and Gas Taxation
ACCT 5710 Oil and Gas Accounting

Required Courses: The following courses meet the Board's definition of required courses. Additional credit will not be given for repeated courses or coursework.

- BUSI 5200 Professional Ethics and Corporate Governance
- ACCT 5110 Fundamentals of Accounting Research

OR

ACCT 5310 Tax Research and Administrative Procedure

- MGT 3330 Communicating in Business

(Requirement 2 has been delayed by TSCPA until July 2011)

Accounting Internship Course: A three semester hour internship course may be used as an accounting course provided the following conditions are met. To meet the accounting requirements to take the CPA Examination, an accounting internship course is not required.

- The accounting knowledge gained is equal to or greater than the knowledge gained in a traditional accounting classroom setting.
- The internship course shall not be taken until minimum of 12 semester hours of upper division course work has been completed.

The Student

1. Receives advanced approval of the internship plan from the faculty coordinator
2. Receives the objectives to be met during the internship from the employing firm
3. Meets all terms of the internship plan
4. Keeps a diary comprising a chronological list of all work experience gained from the internship
5. Writes a paper demonstrating the knowledge gained in the internship
6. Receives from the employing firm a copy of the evaluation of the student and a letter describing the duties performed by the student
7. Provides evidence of all items upon request by the board

The Faculty Coordinator

1. Approves in advance the internship plan
2. Receives the objectives to be met during the internship from the employing firm
3. Follows up with the student and the employing firm that all objectives of the internship are being met
4. Receives from the employing firm a copy of the evaluation of the student and the duties performed by the student
5. Determines that all terms of the internship plan are met.
6. Provides evidence of all items upon request by the board

Disclaimer: This information is provided to this institution to use in advising Accounting/Business majors. The Texas State Board of Public Accountancy and its staff are not responsible to this institution nor its students for courses taken which do not meet the educational requirements of the Public Accountancy Act of 1991 to apply for the Uniform Certified Public Accountant Examination. This evaluation does not cover prior or future courses.

For more information visit the Texas State Board of Public Accountancy website: <http://www.tsbpa.state.tx.us/>