

CPA Exam Qualifications FAQs

What are the educational requirements needed to sit for the CPA exam in Texas?

You must meet the following educational requirements as prescribed by the Texas State Board of Public Accountancy to sit for the CPA exam in Texas: 1) hold a bachelor's degree, 2) have 150 hours of total college credit, 3) have 30 hours of approved upper-level accounting course credit including at least 2 hours in accounting research/analysis, 4) have 24 hours of approved business course credit including at least 2 hours in accounting/business communications, and 5) have 3 hours of approved accounting ethics credit.

*Candidates are encouraged to visit <http://www.tsbpa.state.tx.us> for complete details.

What accounting courses offered at UTD are approved to count toward the 30 hours as prescribed in 3) above?

Currently, the following courses are on UTD's approved list:

Undergraduate	Graduate
ACCT 3322 Integrated Accounting Information Systems	ACCT 6321 Database Applications for Business Analytics
ACCT 3331 Intermediate Financial Accounting I	ACCT 6330 Intermediate Financial Accounting I
ACCT 3332 Intermediate Financial Accounting II (course previously numbered as ACCT 4332)	ACCT 6331 Cost Accounting
ACCT 3341 Cost Management Systems	ACCT 6332 Intermediate Financial Accounting II
ACCT 3350 Fundamentals of Taxation	ACCT 6333 Advanced Financial Reporting
ACCT 4334 Auditing	ACCT 6334 Auditing
ACCT 4336 Financial Statement Analysis	ACCT 6336 Information Technology Audit & Risk Management
ACCT 4337 Business Valuation	ACCT 6338 Accounting System Integration and Configuration
ACCT 4342 Analysis and Design of Accounting Systems	ACCT 6341 Planning, Control and Performance Evaluations
ACCT 4v80 Professional Internship (See Internship rules below)	ACCT 6342 Strategic Cost Management
	ACCT 6343 Accounting Information Systems
	ACCT 6344 Financial Statement Analysis
	ACCT 6345 Business Valuation
	ACCT 6350 Fundamentals of Taxation I
	ACCT 6353 Fundamentals of Taxation II
	ACCT 6354 Partnership Taxation
	ACCT 6356 Tax Research
	ACCT 6359 Accounting Policy and Research
	ACCT 6362 International Accounting
	ACCT 6365 Governmental and Not-for-Profit Accounting
	ACCT 6367 Multijurisdictional Taxation
	ACCT 6368 Forensic Analysis of Corporate Disclosures
	ACCT 6373 Advanced External Auditing
	ACCT 6374 Data Analytics for Accountants & Auditors
	ACCT 6377 Corporate Governance
	ACCT 6380 Internal Audit
	ACCT 6382 Advanced Internal Auditing
	ACCT 6383 Fraud Examination
	ACCT 6384 Analytical Reviews Using Audit Software
	ACCT 6386 Governance, Risk Management and Compliance
	ACCT 6v98 Accounting Internship (See Internship Rules below)

Accounting Research and Analysis: As part of the 30 hours of accounting coursework needed, **(2) two semester hours** are required in accounting research and analysis. The semester hours may be included in the 30 hour accounting requirement. **The following classes are approved to provide research credit as noted:**

Course Number	Course Name	Research Credit Hours	Notes:
ACCT 3350 / 6350	Fundamentals of Taxation I	1 credit hour of research	
ACCT 3351 / 6351	Individual Taxation	1 credit hour of research	
ACCT 4334	Auditing	1 credit hour of research	
ACCT 6334	Auditing	1 credit hour of research	Only if taken before Fall 2019
ACCT 6333	Advanced Financial Reporting	1 credit hour of research	Approved Fall 2014 and after
ACCT 6382	Advanced Internal Auditing	1 credit hour of research	Approved Fall 2014 and after
ACCT 6373	Advanced External Auditing	1 credit hour of research	Approved Fall 2015 and after
ACCT 6356	Tax Research	2 credit hours of research	

Can I take all of these courses online?

Yes, all classes (business, ethics, accounting, etc.) can be taken in an online format. In July, 2020 the TSBPA removed the limitation of online courses in the accounting requirement.

Is there a limit to the number of tax classes or accounting systems classes I can use towards the 30 hours of upper-level accounting?

Yes you can only use 12 hours of approved taxation and 12 hours of approved accounting systems classes towards the 30 hours.

I see that some courses are offered at the undergraduate and graduate level. Can I take the same class at the graduate and undergraduate level and have them both count toward the requirements?

No, the Board states that credit will not be given for repeated courses or coursework in accounting, business or total hours.

What courses are recommended to help prepare for each part of the Uniform CPA exam?

While all ACCT courses will help to varying degrees with the four parts of the CPA exam, some suggested courses are listed below (list not all-inclusive):

CPA Exam Part	Suggested Courses
Financial Accounting & Reporting (FAR)	ACCT 3331 (UG) or ACCT 6330 (GR), ACCT 3332 (UG) or ACCT 6332 (GR), ACCT 6333 (GR), ACCT 6365 (GR)
Auditing and Attestation (AUD)	ACCT 4334 (UG) or ACCT 6334, (GR), ACCT 6335 (GR), ACCT 6373 (GR)
Regulation (REG)	ACCT 3350 (UG) or ACCT 6350, (GR), ACCT 6353 (GR), ACCT 6370 (GR), ACCT 6335 (GR)
Business Environment & Concepts (BEC)	ACCT 3341 (UG) or ACCT 6331 (GR), ACCT 4342 (UG) or ACCT 6343 (GR), ACCT 4336 (UG) or ACCT 6344 (GR)

For more information about the material tested in each part of the Uniform CPA examination, please visit the AICPA's website (American Institute of Certified Public Accountancy, Becoming a CPA). (www.aicpa.org)

Can internship credit count toward the 30 hours of upper-level approved accounting coursework? Yes, up to **3 hours** of internship course credit may be used to count towards the 30 hours of upper-level accounting coursework. The internship must be taken **after** 12 semester hours of upper-level accounting coursework has been completed. For international students, 2 long semesters must be completed before starting an internship. You must have GPA of 3.0 or better to complete an internship.

How do I enroll in an Internship? All internships must be approved by the career center and the undergraduate or graduate accounting area before you are enrolled. Please visit the Career Center for detailed requirements at <http://www.utdallas.edu/career/internships/>. For questions about starting the approval process, contact the Career Center at careercenter@dallas.edu. For questions regarding the internship course, specific accounting duties, and waivers, please contact Tiffany Bortz (for undergraduate) (tabortz@utdallas.edu) or msacctflexintern@utdallas.edu for graduate internship. For questions about course registration, please contact your JSOM Advisor (<https://jindal.utdallas.edu/advising/>).

Do all business courses count to meet the 24 hours needed as prescribed in requirement 4) above?

No, the board states that all related business courses taken must be upper-level courses (except statistics and economics courses, in which any level may be used). In addition, no more than 6 hours may be taken in any subject area. The approved business subject areas are business law, economics, management, marketing, business communications, statistics, finance and information systems or technology. Please note that the 24 hours can include upper-level business courses taken at the undergraduate level, but you will need to confirm eligibility with the TSBPA through completing the Application of Intent process.

Required Communication Coursework:

As part of the 24 hours of business coursework needed, **(2) two credit hours** of either accounting communications or business communications will be required. The following course(s) meet the Board's requirements for a discrete (stand-alone) course in accounting communications or business communications:

ACCT/BA/BCOM 3311 - Business Communications (Before Fall 2014)	ACCT 6203 - Professional Acct Communications
BCOM 3310 – Business Communications (Fall 2014 or later)	ACCT 6388 – Accounting Communications
ACCT 6334 – Auditing (Fall 2019 or later)	ACCT 6353 – Federal Taxation II (Fall 2019 or later)

The last requirement prescribed above states that I need to take a three hour accounting ethics course. Does UTD offer this course?

Yes, **ACCT 6335-Ethics for Professional Accountants** meets the board definition of an ethics course and can be live or online.

What if I have additional questions about the CPA exam qualifications?

You should contact the Board directly with additional questions. Its website is www.tsbpa.state.tx.us or phone is (512) 305-7870.

CPA Advising Appointment

Schedule a CPA appointment online: <http://utd-acct.genbook.com> Questions? msaccounting@utdallas.edu

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