

**Texas State Board of Public Accountancy
College Course Review**

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

Accounting Courses The following courses meet the Board's definition of upper division accounting courses. **Thirty semester hours are required** for CPA Examination eligibility. Additional credit will not be given for repeated courses or coursework. The subject-matter content should be derived from the Uniform CPA Examination Content Specification Outline.

NOTE: At least 15 semester hours of upper division accounting must result from face-to-face attendance in classes meeting regularly on the campus of the transcript-issuing institution

ACCT 3302/5302 Cost Accounting
ACCT 3303 Intermediate Accounting I
ACCT 3304 Intermediate Accounting II
ACCT 3305/5307 Governmental and Institutional Accounting
ACCT 3308 Managerial Accounting
ACCT 3310 Accounting Information Systems
ACCT 4086/5086 Forensic Accounting
ACCT 4301 Financial Accounting
ACCT 4303/5304 Advanced Accounting Principles
ACCT 4305/5305 Federal Tax Accounting
ACCT 4306/5306 Federal Tax Accounting Advanced
ACCT 4324 Auditing – Evidence & Reporting
ACCT 4335 Financial Statement Analysis
ACCT 4350/5311 Management Information Systems
ACCT 4357/5357 Accounting Theory
ACCT 5303 Accounting Management
ACCT 5309 International Accounting
ACCT 5310 Information Systems in Accounting
ACCT 5324 Auditing and Professional Responsibility
ACCT 5335 Analysis of Financial Statement Information

Accounting Research and Analysis **Two semester hours are required.** The course can be included in the 30 semester hours of accounting. Refer to the following link on the Board's website for the most current listing of courses that meet this requirement.
<http://www.tsbpa.state.tx.us/pdf/files/accounting-courses.pdf>

Related Business Courses Twenty-four semester hours are required. The related business courses must be upper division coursework. **No more than 6 semester hours in a subject area may be used to meet the requirement.** Additional credit will not be given for repeated courses or coursework. The following course requirements will meet the Board's definition of upper division related business courses.

Business Law, that includes study of the Uniform Commercial Code
Economics
Management
Marketing
Business Communications
Statistics and Quantitative Methods
Finance
Information Systems or Technology

Accounting or Business Communications Two semester hours are required. The course can be included in the 24 semester hours of business. Refer to the following link on the Board's website for the most current listing of courses that meet this requirement.
<http://www.tsbpa.state.tx.us/pdf/accfiles/accounting-courses.pdf>

Ethics Course Three semester hours are required. Refer to the following link on the Board's website for the most current listing of courses that meet this requirement.
<http://www.tsbpa.state.tx.us/pdf/accfiles/approved-ethics-courses.pdf>

Texas Education Requirements for the CPA Examination

- 1. Baccalaureate degree from a Board recognized institution of higher education defined in Board Rule 511.52;***
- 2. 150 semester hours of college credit defined in Board Rule 511.59;***
- 3. 30 semester hours of upper level accounting courses of which 15 semester hours must be taken in face-to-face courses, defined in Board Rule 511.57;***
- 4. 24 semester hours of upper level business courses, defined in Board Rule 511.58; and***
- 5. A 3 semester hour board approved ethics course, defined in Board Rule 511.58(c).***

Board Rules and additional information are available at www.tsbpa.state.tx.us