

# Texas CPA Exam

## Educational Requirements

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Baccalaureate or graduate degree, conferred by a board-recognized institution of higher education  
 150 semester credit hours in board-recognized courses, including an accounting concentration  
 30 hours of upper division accounting courses (with certain restrictions), including 2 hours of research and analysis

24 hours in upper level related (non-accounting) business subjects

2 hours of accounting research or tax research and analysis

2 hours of accounting or business communications

3-hour course in ethics

Restrictions on 30 hours of upper division accounting courses include:

- Up to 12 hours of taxation (including tax research and analysis)
- Up to 12 hours of accounting information systems
- Up to 3 hours of accounting internship (if taken after 12 hours of upper division accounting)
- At least 15 hours must be taken in classes meeting regularly on campus

Restriction on 24 hours in business subjects:

- Not more than 6 semester hours taken in any subject area

Please visit the Texas State Board of Public Accountancy site for complete details:

<https://www.tsbpa.state.tx.us/education/education-requirements.html>

### Tarleton Accounting Courses that Count toward the 30 hours

Undergraduate	Graduate
ACCT 3302 Cost Accounting	ACCT 5086 Forensic Accounting
ACCT 3303 Intermediate Accounting I	ACCT 5302 Cost Accounting
ACCT 3304 Intermediate Accounting II	ACCT 5304 Advanced Financial Accounting
ACCT 3310 Accounting Inform. Systems	ACCT 5305 Federal Tax Accounting I
ACCT 4086 Forensic Accounting	ACCT 5306 Federal Tax Accounting II
ACCT 4301 Financial Accounting	ACCT 5307 Governmental & Nonprofit
ACCT 4303 Advanced Accounting	ACCT 5310 Information Sys. in Accounting
ACCT 4305 Federal Tax Accounting I	ACCT 5324 Auditing & Professional Resp.
ACCT 4306 Federal Tax Accounting II	ACCT 5335 Financial Statement Analysis
ACCT 4324 Auditing Evidence & Reporting	ACCT 5357 Accounting Theory
ACCT 4384 Internship in Accounting	ACCT 5086 Internship in Accounting
	ACCT 5385 Estate & Gift Taxation
	ACCT 5390 Adv. Managerial Accounting

## Tarleton Accounting Research and Analysis

As part of the required 30 hours of accounting coursework, two hours are required in accounting research and analysis. (These two hours may also count toward the 30 hours.)

Course	Research Credit Hours
ACCT 4305 Federal Tax Accounting I	1 hour
ACCT 4301 Financial Accounting	1 hour
ACCT 5357 Accounting Theory	2 hours

## Tarleton Accounting or Business Communications

Course	Communications Credit Hours
GB 3312 Business Communication	2 hours if taken after Spring 2016
GB 4359 Business Strategy	1 hour
ECON 5311 Econometrics and Forecasting	1 hour
ACCT 5390 Advanced Managerial Accounting	1 hour
ACCT/FINC 5335 Financial Statement Analysis	2 hours

## Tarleton Accounting Ethics

Undergraduate	Graduate
ACC 4323 Business & Professional Ethics	ACCT 5323 Business & Professional Ethics

## Recommended Courses to Prepare for the Uniform CPA Exam

CPA Exam Section	Recommended Courses
AUD Auditing and Attestation	ACCT 4324/5324
BEC Business Environment and Concepts	ACCT 3302/5302, ACCT 5303, ACCT 3310/5310, ACCT 5390 (Adv Mgrl)
FAR Financial Accounting and Reporting	ACCT 3303, ACCT 3304, ACCT 3305/5307, ACCT 4301, ACCT 4303, ACCT 5304, ACCT 5335, ACCT 5357
REG Regulation	ACCT 4305/5305, ACCT 4306/5306, ACCT 4323/5323, BLAW 4332, BLAW 4333, BLAW 4334, BLAW 4384, BLAW 5303, BLAW 5384, ACCT 5385

Tarleton State University's Masters in Accounting program is intended to prepare a candidate to be a successful professional accountant. It is not intended primarily to prepare for the CMA, CPA, CGMA, or other examination.

The American Institute of CPAs provides information on exam content at <http://www.aicpa.org/BecomeACPA/CPAExam/Pages/CPAExam.aspx>

For other information about qualifying to become a Texas CPA, please contact the Texas State Board of Public Accountancy through its website: <https://www.tsbpa.state.tx.us/>