

A minimum of 12 HOURS with at least THREE hours in each of the following areas:

AND

A minimum of NINE HOURS in any of the following content areas:

- Financial accounting and reporting for business organizations or intermediate accounting
- Financial statement auditing
- Taxation
- Accounting information systems or accounting data analytics
- Max 6 credit hours of additional financial accounting and reporting for business organizations or intermediate accounting
- Advanced accounting
- Accounting theory
- Managerial or cost accounting (excluding intro level courses)
- Auditing and attestation services
- Internal accounting control and risk assessment
- Financial statement analysis
- Accounting research and analysis
- Max 9 credit hours of taxation (including tax research and analysis)
- Financial accounting and reporting for governmental and/or other nonprofit entities
- Max 9 credit hours of accounting information systems**
- Max 9 credit hours of accounting data analytics**
- Fraud examination
- International accounting and financial reporting
- Mergers and acquisitions
- Financial planning
- Max 3 hours of independent study in accounting (approved at Board's discretion)**

*** consult Board Rule 511.57 and your higher education institution for more detail on these course areas*