

PATHWAYS COMPARISON CHART

Note: Educational requirements for new bachelor’s pathway are effective 10/9/25.
Candidates can become licensed under bachelor’s pathway after 8/1/26.

| | New 150 Hour Requirements (effective 10/9/25) | New Bachelor’s Pathway (effective 8/1/26) |
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| OVERALL EDUCATION REQUIREMENT (minimum education required) | 150 semester hours | Bachelor’s degree in any field of study |
| UPPER-LEVEL ACCOUNTING HOURS REQUIREMENT | 30 upper-level accounting hours effective 8/1/26 27 upper-level accounting hours until 7/31/26 | 27 hours of upper-level accounting |
| BUSINESS HOURS REQUIREMENT | 24 business hours (ethics now considered a business course) = 21 business hours + 3 ethics hours | 24 business hours (ethics now considered a business course) = 21 business hours + 3 ethics hours |
| ETHICS REQUIREMENT | Three hours of ethics as a business credit | Three hours of ethics as a business credit |
| REQUIREMENTS TO SIT FOR THE CPA EXAM | 24 hours of upper-level accounting | 24 hours of upper-level accounting |
| CPA EXAM REVIEW COURSE FOR CREDIT | Up to 6 hours of CPA exam review courses provided by higher education institution towards 150 hours requirement. Not as upper-level accounting coursework. | No CPA Exam Review courses are allowed for credit. |
| INDEPENDENT STUDY | Three hours of independent study allowed | No independent study allowed for accounting or business academic credit |
| INTERNSHIPS | Effective 10/9/25, 150-hour candidates may complete a maximum of 6 semester hours of accounting or business internships to meet the 150-hour requirement. A candidate may use 3 hours of an UL accounting internship and 3 hours of a business internship (for a total of 6 hours) to meet the 24 business hours requirements. An applicant who has met the 27 or 30 semester hours of upper-level accounting coursework, may then use a maximum of 6 semester hours of accounting or business internship coursework to meet the 150-hour requirement provided the 6 semester hours of internship were not used to meet the business course requirements | Up to 6 hours of business credits for internships. Internships may be business or accounting internships but only count towards the required 24 hours of business credits (21 business hours + 3 hours of ethics = 24 business hours). |
| WORK EXPERIENCE REQUIREMENT | One year of work experience | Two years of work experience |
| TRANSITION TO NEW PATHWAY | New rules will allow students that have started in the 150-hour pathway to file a new Application of Intent to transition into the new pathway. TSBPA is developing a new election form and FAQs to address transition between pathways. | |