

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)
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 transition into the new bachelor’s pathway by filing an election form. TSBPA is developing a new election form and FAQs to address transition between pathways.	