

Texas State Board of Public Accountancy College Course Review

June 7, 2024

Institution: University of Texas – Tyler
Catalog Date: 2024-2025
Resource Name: Roger Lirely, CPA
Phone: 903-565-5762
Email: rlirely@uttyler.edu

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 No fewer than twenty-one (21) semester hours are required to take the CPA Exam. No fewer than twenty-seven (27) semester hours are required for CPA certification. The following courses meet the Board's definition of upper level accounting courses. Additional credit will not be given for repeated courses or coursework. Each course has been assigned to a category in accordance with Board Rule 511.57. The subject-matter content should be derived from the Uniform CPA Examination Blueprints.

NOTE: Board Rule 511.60 will apply to the Application of Intent submitted prior to January 1, 2024. Any of the accounting courses listed below may be used to meet the required 21 semester hours to take the CPA Exam and the 27 semester hours for CPA Certification. The submission date of the Application of Intent is the determining factor for the applicability of Board Rule 511.60 or 511.57.

Effective January 1, 2024, and in accordance with Board Rule 511.57, no fewer than 21 semester credit hours of upper level accounting coursework must be completed in the following categories.

Category 1 – A minimum of 12 semester hours with at least three semester hours in each of the following accounting course content areas is required.

- Financial accounting and reporting for business organizations or intermediate accounting
- Financial statement auditing
- Taxation
- Accounting information systems or accounting data analytics

Category 2 - A minimum of 9 semester hours in addition to the 12 semester hours listed in category 1 that were not used to meet the required coursework listed in category 1, are required from the following listed accounting courses.

- Accounting data analytics
- Accounting research & analysis
- Accounting theory
- Advanced accounting
- Auditing & attestation services
- Financial accounting and reporting for business organizations or intermediate accounting
- Financial planning
- Financial statement analysis
- Fraud examination
- Governmental & non-profit entity accounting
- Internal accounting control & risk assessment

- International accounting
- Management information systems (must be cross-listed as accounting)
- Managerial or cost accounting (excluding introductory level courses)
- Mergers & acquisitions
- Taxation

Accounting Courses Offered at the Institution the Meets the Board's Requirements

| Category | Course Title |
|----------|---|
| 1 | ACCT 3311 Intermediate Accounting I |
| 2 | ACCT 3312 Intermediate Accounting II |
| 2 | ACCT 3315 Cost Accounting |
| 1 | ACCT 3325 Individual Income Tax: Income Tax I |
| 2 | ACCT 4313 Intermediate Accounting III |
| 1 | ACCT 4380 Auditing |
| 1 | ACCT 4391 Accounting Information Systems |
| 2 | ACCT 5310 Research Problems in Federal Income Taxation |
| 2 | ACCT 5326 Tax Compliance and Planning |
| 2 | ACCT 5335 Advanced Government and Not-for-Profit Accounting |
| 2 | ACCT 5360 Advanced Problems in Accounting |
| 2 | ACCT 5364 Advanced Cost Accounting and Decision Analytics |
| 2 | ACCT 5380 Advanced Auditing and Systems |
| 2 | ACCT 5385 Advanced Accounting Research and Theory |
| 2 | ACCT 5391 Data Analytics for Accounting |

Related Business Courses Twenty-four (24) semester hours are required to take the CPA Exam. The related business courses must be upper level 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. Coursework in the following disciplines meets the Board's definition of upper level related business courses.

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

Accounting or Business Communications Two semester hours are required to take the CPA Exam. The course may also be included in the 24 semester hours of related business courses referenced above. Refer to the following link on the Board's website for the current listing of courses that meet this requirement. <http://www.tsbpa.texas.gov/pdf/accouting-courses.pdf>

Important Information

The following courses, courses of study, certificates, and programs may not be used to meet the accounting, business, 120 or the 150-semester hour requirements:

- (1) any CPA review course offered by an institution of higher education or a proprietary organization;*

(2) remedial or developmental courses offered at an educational institution; and
(3) credits awarded for coursework taken through the following organizations and shown on a transcript from an institution of higher education may not be used to meet the requirements:

- (A) American College Education (ACE);
- (B) Prior Learning Assessment (PLA);
- (C) Defense Activity for Non-Traditional Education Support (DANTES);
- (D) Defense Subject Standardized Test (DSST); and
- (E) Straighterline.

Texas Education Requirements for the CPA Examination

1. **Baccalaureate or graduate degree from a Board recognized institution of higher education defined in Board Rule 511.52;**
2. **No fewer than 120 semester hours of college credit defined in Board Rule 511.59;**
3. **No fewer than 21 semester hours of upper level accounting courses defined in Board Rule 511.57 and 511.60; and**
4. **No fewer than 24 semester hours of upper level business courses including 2 semester hours of accounting/business communications, defined in Board Rule 511.58.** Refer to the following link on the Board's website for the current listing of courses that meet this requirement. <https://www.tsbpa.texas.gov/pdffiles/exam/accounting-courses.pdf>

Texas Education Requirements for the CPA Certificate that must be completed within 36 months after passing all sections of the CPA Exam.

In addition to the required degree and coursework listed under the Education Requirements for the CPA Examination, the following education is needed for a Texas CPA Certificate:

1. **Additional semester hours of college credit when added to the 120 semester hours required to take the CPA Exam equals no fewer than 150 semester hours of college credit defined in Board Rule 511.164;**
2. **Additional 6 semester hours of upper level accounting courses including 2 semester hours of accounting/tax research and analysis defined in Board Rule 511.57 and 511.60 .** Refer to the following link on the Board's website for the current listing of courses that meet this requirement. <https://www.tsbpa.texas.gov/pdffiles/exam/accounting-courses.pdf>
3. **A 3-semester hour board approved ethics course, defined in Board Rule 511.164.** Refer to the following link on the Board's website for the current listing of courses that meet this requirement. <https://www.tsbpa.texas.gov/pdffiles/exam/approved-ethics-courses.pdf>

Board Rules and additional information are available at www.tsbpa.texas.gov