



# ROAD TO CPA

Gather list of all the courses you've taken. Get your photo for Application of Intent.

Submit application and begin studying. Get your fingerprints.

Start studying

Fall classes begin

FEBRUARY

APRIL

JUNE

AUGUST

JANUARY

MARCH

MAY

JULY

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Complete Application of Intent and request your transcript

Complete 120 hours.

**Take first exam**

## AT A GLANCE: 21 Hours of Upper-Level Accounting Needed to SIT for CPA Exam

Effective September 1, 2023, Texas CPA Exam candidates became eligible to begin testing at 120 hours of education credit, including 21 hours of upper-level accounting. Beginning January 1, 2024, the upper-level accounting requirements can be fulfilled as follows:

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