

Texas State Board of Public Accountancy

College Course Review

Institution:

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Resource Name: Jose Vega, Director

Phone: 936- 468 -1629

Email: vegajg1@sfasu.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: An individual must fulfill no fewer than 21 semester hours of upper-level approved accounting courses to take the CPA examination, per Board Rule 511.57. Additionally, no fewer than 27 semester hours of upper-level approved accounting courses are required for CPA certification, per Board Rule 511.57. Content development should follow the framework provided by the CPA Examination Blueprint

Following Board Rule 511.57, each category must be fulfilled to be eligible to sit for the CPA examination.

Category 1: A minimum of **12 semester hours** with at least three semester hours in each accounting course content area.

- 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

Stephen F. Austin State University Approved Upper-Level Accounting Courses:

Category	Course	Title
1	ACCT 3301	Intermediate Accounting I
2	ACCT 3302	Intermediate Accounting II
2	ACCT 3333	Cost Accounting
1	ACCT 3343	Federal Income Tax
*2	ACCT 4320	Communication for Accountants
1	ACCT 4337	Auditing Principles
2	ACCT 4342	Advanced Financial Accounting I
2	ACCT 4343	Tax of Business
1	ACCT 4353	Accounting and Information Systems
2	ACCT 4357	Controls and Internal Auditing
2	ACCT 5311	Accounting for Management
**2	ACCT 5312	Seminar in Accounting Research and Analysis
2	ACCT 5321	International Accounting
2	ACCT 5331	Seminar in Not-for-Profit Accounting Principles
2	ACCT 5333	Advanced Topics in Management Accounting
*2	ACCT 5320	Communication for Accountants
2	ACCT 5342	Advanced Financial Accounting II
2	ACCT 5343	Advanced Tax I
2	ACCT 5347	Advanced Auditing
2	ACCT 5351	Oil & Gas Accounting
2	ACCT 5352	Accounting Information Systems
2	ACCT 5353	Advanced Tax II
2	ACCT 5357	Seminar in Internal Auditing
2	ACCT 5363	Contemporary Issues in Accounting
2	ACCT 5364	Forensic Accounting
2	ACCT 5366	Advanced Statistical Methods and Data Analytics for Detecting Fraud

NOTE: Six additional semester hours of upper-level accounting coursework from Category 2, including two semester hours of accounting/tax research and analysis, are required for CPA certification.

*Courses approved by the TSBPA to fulfill the business/accounting communication requirement.

**Course approved by the TSBPA to fulfill the accounting/tax research requirement.

Related Business Courses: Individuals must have at least **24 semester hours** of upper-level business-related subjects. In addition, per Board Rule 511.58, no more than **6 semester hours** can be used in any field of study.

- Business Communications
- Business Law, that includes study of the Uniform Commercial Code
- Data analytics
- Economics
- Finance and Financial Planning
- Management
- Marketing
- Information Systems or Technology
- Statistics and Quantitative Methods
- Accounting-related courses that were not used to meet the accounting requirement

Starting the process to the CPA:

- The first step in taking the Uniform CPA examination is to submit a letter of intent to the Texas State Board of Public Accountancy (<https://www.tsbpa.texas.gov/forms/individuals-wo-uniform.html>) to verify eligibility.

Eligibility to sit for the CPA examination:

- Hold a baccalaureate degree or higher recognized by the Texas State Board of Public Accountancy (TSBPA).
- No fewer than 120 college semester credit hours.
- No fewer than 21 hours of upper-level TSBPA-approved accounting courses (12-semester hours of Category 1, and 9-semester hours of Category 2).
- No fewer than 24 semester credit hours of upper-level TSBPA-approved business courses. Additionally, 2 semester credit hours are required of Business/Accounting Communication courses approved by the TSBPA (<https://www.tsbpa.texas.gov/pdf/files/exam/accounting-courses.pdf>).

Eligibility for CPA certification: In addition to the education requirements listed above in the eligibility to sit for the CPA examination, individuals must complete an additional 6 semester credit hours of upper-level accounting courses, with a minimum of 2 semester credit hours designated as accounting/tax research. Additionally, 3 semester credit hours from a TSBPA-approved ethics course are required. Lastly, no fewer than 150 semester credit hours are required for CPA certification.