

**Texas State Board of Public Accountancy
College Course Review**

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Institution: University of Texas – Permian Basin
Catalog Date: 2022-2023
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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 The following courses meet the Board's definition of upper division accounting courses. **Thirty semester hours are required** for CPA Examination eligibility. Additional credit will not be given for repeated courses or coursework. The subject-matter content should be derived from the Uniform CPA Examination Content Specification Outline.

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|-----------|--------------------------------------------|
| ACCT 3301 | Intermediate Accounting I |
| ACCT 3302 | Intermediate Accounting II |
| ACCT 3303 | Cost Accounting Principles |
| ACCT 3305 | Federal Income Tax |
| ACCT 3310 | Accounting for Business Decision-Makers |
| ACCT 3333 | Information System Fundamentals |
| ACCT 4300 | Advanced Accounting |
| ACCT 4304 | Governmental and Not for Profit Accounting |
| ACCT 4306 | Auditing |
| ACCT 4311 | Accounting Information Systems |
| ACCT 4314 | Accounting Research |
| ACCT 4320 | Forensic Accounting/Fraud Examination |
| ACCT 4340 | Financial Statement Analysis |
| ACCT 6302 | Contemporary Control Systems |
| ACCT 6304 | Governmental and Not for Profit Accounting |
| ACCT 6305 | Topics in Financial Accounting |
| ACCT 6311 | Information Systems Management |
| ACCT 6312 | Accounting Theory |
| ACCT 6314 | Applied Accounting Research |
| ACCT 6315 | Topics in Federal Income Tax |
| ACCT 6316 | Topics in Auditing |
| ACCT 6320 | Fraud Examination and Forensic Accounting |

Accounting Courses accepted under Rule 511.57(12) The following courses were determined by the Board to meet the definition of upper division accounting courses. **One three-semester hour course from this category may be used to meet the thirty semester hours are required for CPA Examination eligibility.** Additional credit will not be given for repeated courses or coursework.

ACCT 4310 Oil & Gas Accounting
ACCT 4334 Accounting for Healthcare
ACCT 6310 Energy Accounting

Accounting Research and Analysis **Two semester hours are required.** The course can be included in the 30 semester hours of accounting. Refer to the following link on the Board's website for the most current listing of courses that meet this requirement.

<http://www.tsbpa.texas.gov/pdffiles/accounting-courses.pdf>

Related Business Courses **Twenty-four semester hours are required.** The related business courses must be upper division 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. The following course requirements will meet the Board's definition of upper division related business courses.

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

Accounting or Business Communications **Two semester hours are required.** The course can be included in the 24 semester hours of business. Refer to the following link on the Board's website for the most current listing of courses that meet this requirement.

<http://www.tsbpa.texas.gov/pdffiles/accounting-courses.pdf>

Ethics Course **Three semester hours are required.** Refer to the following link on the Board's website for the most current listing of courses that meet this requirement.

<http://www.tsbpa.texas.gov/pdffiles/approved-ethics-courses.pdf>

Texas Education Requirements for the CPA Examination

- 1. Baccalaureate degree from a Board recognized institution of higher education defined in Board Rule 511.52;***
- 2. 150 semester hours of college credit defined in Board Rule 511.59;***
- 3. 30 semester hours of upper level accounting courses defined in Board Rule 511.57;***
- 4. 24 semester hours of upper level business courses, defined in Board Rule 511.58; and***
- 5. A 3 semester hour board approved ethics course, defined in Board Rule 511.58(c).***

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

