

## TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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## WORK EXPERIENCE INFORMATION

### THE PUBLIC ACCOUNTANCY ACT AND BOARD RULES

The *Act* requires that all individuals applying for certification as a CPA meet the work experience requirement. The following sections apply: **Subchapter F. Certificate Requirements. Section 901.252 Eligibility Requirements and 901.256 Work Experience.**

The *Board Rules* define acceptable experience and supervision. Refer to Chapter 511, Subchapter F for the complete text of these rules.

*The type and amount of experience required before the certificate can be issued depends upon the applicant's education and the date the applicant originally took the Uniform CPA Exam (refer to chart).*

EDUCATION REQUIREMENTS				EXPERIENCE REQUIREMENTS
EFFECTIVE DATE	DEGREE	ACCOUNTING HOURS	RELATED HOURS	NUMBER OF YEARS UNDER CPA SUPERVISION
Sept. 1989	Masters	30*	20	2
	Baccalaureate	30*	20	2
	Baccalaureate	20*		4
Sept. 1991	Masters or 150 semester hours college credit	30*	20	1
	Baccalaureate	30*	20	2
Sept. 1997	Masters Baccalaureate + 150 semester hours college credit	30*	20	1
Jan. 2004	Masters Baccalaureate + 150 semester hours college credit	30**	20	1
Jul. 2005	Masters Baccalaureate + 150 semester hours college credit	30**	21+3 hours ethics***	1

\* At least 20 semester hours must be core accounting courses as defined by Board Rule 511.57 Definition of Accounting Courses.

\*\* Accounting hours must be upper division coursework as defined by Board Rule 511.57 Definition of Accounting Courses.

\*\*\*Related business hours must be upper division coursework as defined by Board Rule 511.58 Definition of Related Business Subjects.

**All accounting work experience must be reported in months and years.**