



Texas State Board of Public Accountancy

Texas CPA Exam Requirements

Education Requirements

150 Semester Hours Required to Sit for the Exam? Yes
Minimum Degree Required: Baccalaureate

Additional Educational Requirements

- 150 semester hours with a minimum of 30 hours upper-level Accounting courses, of which at least 15 hours must be from traditional face-to-face courses and 2 hours of accounting or tax research,
- 24 hours of upper level related business courses which must include 2 hours of accounting or business communications, and
- 3 hours board-approved ethics course

Residency Requirements

U.S. Citizenship Required: No
Applicant must be a resident, employee, or have office in the state? No

Age Requirements

Age Minimum: None

The CPA Exam is comprised of four sections. Each section has a specific format, content, and time allocation. (See Next Page)

	Section Name	Section Time	Section Description
AUD	Auditing and Attestation	4 hours (90 Q)	This section covers knowledge of auditing procedures, generally accepted auditing standards and other standards related to attest engagements, and the skills needed to apply that knowledge in those engagements.
BEC	Business Environment and Concepts	3 hours (72 Q)	This section covers knowledge of general business environment and business concepts that candidates need to know in order to understand the underlying business reasons for, and accounting implications of, business transactions, and the skills needed to apply that knowledge.
FAR	Financial Accounting and Reporting	4 hours (90 Q)	This section covers knowledge of generally accepted accounting principles for business enterprises, not-for-profit organizations, and governmental entities, and the skills needed to apply that knowledge.
REG	Regulation	3 hours (72 Q)	This section covers knowledge of federal taxation, ethics, professional and legal responsibilities, and business law, and the skills needed to apply that knowledge.

TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

WEBSITE: <https://www.tsbpa.state.tx.us/exam-qualification/examination-requirements.html>