

Revised B.S. in Accounting and the Educational Requirements to Sit for the CPA Exam

The educational requirements to sit for the Uniform CPA exam is a Bachelor Degree that includes a concentration in accounting.

o8A .0309 Concentration in Accounting (effective 02/01/2016)

- (a) A concentration in accounting includes:
 - (1) at least 30 semester hours, or the equivalent in quarter hours, of undergraduate accountancy courses that shall include no more than six semester hours of accounting principles and no more than three semester hours of business law; or
 - (2) at least 20 semester hours or the equivalent in quarter hours, of graduate accounting courses that are open exclusively to graduate students; or
 - (3) a combination of undergraduate and graduate courses that would be equivalent to Subparagraph (1) or (2).
- (b) In recognition of differences in the level of graduate and undergraduate courses, one semester (or quarter) hour of graduate study in accounting is considered the equivalent of one and onehalf semester (or quarter) hours of undergraduate study in accounting.
- (c) Up to four semester hours, or the equivalent in quarter hours, of graduate income tax courses completed in law schools may count towards the semester hour requirement of Paragraph (a) of this Rule.
- (d) When, in the Board's determination, an accounting course duplicates another course previously taken, only the semester (or quarter) hours of one of the courses shall be counted in determining if the applicant has a concentration in accounting.
- (e) Accounting courses include such courses as principles courses at the elementary, intermediate and advanced levels; managerial accounting; business law; cost accounting; fund accounting; auditing; and taxation. There are many college courses offered that would be helpful in the practice of accountancy, but are not included in the definition of a concentration in accounting. Such courses include business finance, business management, computer science, economics, writing skills, accounting internships, and CPA exam review.

Required accounting courses in the revised Accounting Major (21 credits)

- ACCT 215 Principles of Accounting I (3 credits)
- ACCT 216 Principles of Accounting II (3 credits)
- ACCT 301 Intermediate Accounting I (3 credits)
- ACCT 302 Intermediate Accounting II (3 credits)
- ACCT 317 Cost Accounting (3 credits)
- ACCT 340 Accounting Information Systems (3 credits)
- ACCT 415 Auditing (3 credits)

Additional Accounting Major Requirements (31 credits)

- MGMT 130 Intro Seminar in Organizations (2 credits)
- MGMT 230 Organizational Behavior & Theory (4 credits)
- MGMT 250 Principles of Marketing (4 credits)
- MGMT 300 Legal and Ethical Environment (4 credits)
- MGMT 480 Management Strategies & Policy (4 credits)
- ECON 101 Macroeconomics (3 credits)
- ECON 102 Microeconomics (3 credits)
- ECON 306 Managerial Finance (3 credits)
- STAT 185 (or 225) Statistics (4 credits)

Electives (minimum 6 additional hours chosen from MGMT 380 and 300-400 level ACCT courses).

- MGMT 380 Management Science (4 credits)
- ACCT 321 Governmental Accounting (2 credits)
- ACCT 322 Not-for-Profit- Accounting (2 credits)
- ACCT 342 VITA Service Learning (3 credits)
- ACCT 405 Accounting Internship (3 credits)
- ACCT 416 Advanced Accounting (3 credits)
- ACCT 417 Individual Income Tax (3 credits)
- ACCT 418 Accounting Theory (3 credits)
- ACCT 447 Partnership and Corporate Income Tax (3 credits)
- ACCT 499 Undergraduate Research (1-6 credits)