



Texas State Board of Public Accountancy

333 Guadalupe, Tower III Suite 900, Austin, Texas 78701-3900

William Treacy, Executive Director

February 24, 2011

Information Concerning Educational Requirements for the CPA Examination

Effective July 1, 2011, the Texas State Board of Public Accountancy requires that applicants for the CPA exam provide accounting and business courses that contain content in accounting research and business communications as required in board *Rule 511.57 – Definition of Accounting Courses* and board *Rule 511.58 – Definitions of Related Business Subjects*. Copies of the subsections of the rules are provided. These semester credit hours do not increase the number of accounting or business courses needed to meet the education requirements for the CPA exam. The Board requires 30 semester hours of upper level accounting courses and 24 semester hours of upper level business courses. Information on the type of courses that may be used to meet these requirements is described in the above-mentioned rules and is accessible at the following link.

[http://info.sos.state.tx.us/pls/pub/readtac\\$ext.ViewTAC?tac_view=5&ti=22&pt=22&ch=511&sch=C&rl=Y](http://info.sos.state.tx.us/pls/pub/readtac$ext.ViewTAC?tac_view=5&ti=22&pt=22&ch=511&sch=C&rl=Y)

Rule 511.57 – Definition of Accounting Courses

(d) Effective July 1, 2011, the board requires that a minimum of two semester credit hours in research and analysis relevant to the course content described in subsection (c)(6) or (7) of this section is completed. The semester hours may be obtained through a discrete course or offered through an integrated approach. If the course content is offered through integration, the university must advise the board of the course(s) that contain the research and analysis content.

Rule 511.58 – Definitions of Related Business Subjects

(d) Effective July 1, 2011, the board requires that a minimum of 2 semester credit hours in accounting communications or business communications be completed. The semester hours may be obtained through a discrete course or offered through an integrated approach. If the course content is offered through integration, the university must advise the board of the course(s) that contain the accounting communications or business communications content.

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The following explanation is offered to assist students and faculty members assess current accounting and business courses and determine the courses that may be used to meet the requirements.

The two semester hour course used to meet board *Rule 511.57* may be identified as:

- a. A discrete 3 semester hour course where the entire curriculum covers accounting or tax research and analysis, or
- b. For the integrated approach, one semester hour of a 3 semester hour course that is dedicated to accounting or tax research and analysis. (Example: There are 45 contact hours in a 3 semester hour course, and 15 of these contact hours must be dedicated to accounting or tax research analysis.) Two courses are needed to meet the requirement.

The two semester hour course used to meet board *Rule 511.58* may be identified as:

- a. A discrete 3 semester hour course where the entire curriculum covers accounting or business communications, or
- b. For the integrated approach, one semester hour of a 3 semester hour course that is dedicated to accounting or business communications. (Example: There are 45 contact hours in a 3 semester hour course, and 15 of these contact hours must be dedicated to accounting or business communications.) Two courses are needed to meet the requirement.

Course curriculum to meet the accounting or tax research and analysis requirement

The Content Specifications Outline and Skills Specifications Outline for the CPA Examination (revised January 1, 2011) states:

Application of the Body of Knowledge, including Analysis, Judgment, Synthesis, Evaluation, and Research: Higher-level cognitive skills that require individuals to act or transform knowledge in some fashion. These skills are inextricably intertwined and thus are grouped into this single skill area.

Research:

- *Identify the appropriate research question.*
- *Identify key search terms for use in performing electronic searches through large volumes of data.*
- *Search through large volumes of electronic data to find required information.*
- *Organize information or data from multiple sources.*
- *Integrate diverse sources of information to reach conclusions or make decisions.*
- *Identify the appropriate authoritative guidance in applicable financial reporting frameworks and auditing standards for the accounting issue being evaluated.*

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Analysis:

- *Review information to determine compliance with specified standards or criteria.*
- *Use expectations, empirical data, and analytical methods to determine trends and variances.*
- *Perform appropriate calculations on financial and nonfinancial data.*
- *Recognize patterns of activity when reviewing large amounts of data or recognize breaks in patterns.*
- *Interpret financial statement data for a given evaluation purpose.*
- *Forecast future financial statement data from historical financial statement data and other information.*
- *Integrate primary financial statements using data from all primary financial statements to uncover financial transactions, inconsistencies, or other information.*

Course curriculum to meet the accounting or business communications requirement

The Content Specifications Outline and Skills Specifications Outline for the CPA Examination (revised January 1, 2011) states:

Written Communication: *The various skills involved in preparing written communication, including:*

- *Basic writing mechanics, such as grammar, spelling, word usage, punctuation, and sentence structure.*
- *Effective business writing principles, including organization, clarity, and conciseness.*
- *Ability to exchange technical information and ideas with coworkers and other professionals to meet goals of job assignment.*

Documentation:

- *Prepare documents and presentations that are concise, accurate, and supportive of the subject matter.*
- *Document and cross-reference work performed and conclusions reached in a complete and accurate manner.*
- *Assist client in recognizing and understanding implications of critical business issues by providing recommendations and informed opinions.*
- *Persuade others to take recommended courses of action.*
- *Follow directions.*

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Institutions should inform the board of the courses that meet the requirements through the integrated approach. The student or the institution may be asked to provide additional information to clarify course curriculum. Questions and interpretation of the requirements may be directed to Donna Hiller, Director of Qualifications, at 512-305-7818.

Yours truly,
Texas State Board of Public Accountancy

A handwritten signature in black ink, reading "William Treacy". The signature is fluid and cursive, with a long horizontal stroke at the end.

William Treacy
Executive Director

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