

**Alabama State Board of Public Accountancy**  
**Education Requirements for CPA Exam**  
**(Course Numbers in parenthesis are Auburn University course numbers)**

**30-X-4-.02 Qualifications Of Candidates For Certified Public Accountant Examination.** To be eligible to take the certified public accountant examination or reexamination the applicant must possess the following qualifications:

(a) He must be a citizen of the United States or have declared his intent to become a citizen, 19 years of age or older, and of good moral character.

(b) Persons who first sit for the examination on or before December 31, 1994, must have earned a college degree from a four-year college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Universities. A graduate without a major in accounting, or its equivalent, as approved by the Board, must complete two or more years in the regular and continuous practice of public accountancy after receiving the college degree, before he will become eligible to sit for the examination.

(c) Persons who first sit for the uniform written CPA examination on or after January 1, 1995, must have completed a total of 150 semester hours or 225 quarter hours of postsecondary education, including a baccalaureate degree at a college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Universities, with a concentration in accounting or the substantial equivalent as determined by the board. The candidate shall be determined to have a concentration in accounting or its substantial equivalent upon presenting evidence to the Board that he or she has satisfied any one of the following:

1. The candidate shall have completed

(i) at least 33 semester hours or equivalent quarter hours in accounting (excluding introductory courses) at the upper division undergraduate and/or graduate level including minimum requirements in each of the following subject areas:

(I) Financial Accounting - 9 semester hours (Acct 3110, ACCT 3120, ACCT 5130/6130)

(II) Auditing - 6 semester hours (ACCT 4310, ACCT 5310/6310)

(III) Taxation - 6 semester hours (ACCT 4410, ACCT 5420/6420)

(IV) Management Accounting - 3 semester hours (ACCT 3210)

(V) Governmental and Non-For-Profit Accounting - 3 semester hours (ACCT 5610/6610)

(VI) Accounting Electives - 6 semester hours; and (ACCT 3510, 3990)

(ii) at least three (3) semester or equivalent quarter hours in business law, concentrating primarily on the Uniform Commercial Code; and (ACCT 3990)

(iii) at least 27 semester or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following subject areas: economics; legal and social environment of business; business law (in addition to the three hours required above); marketing; finance; organization, group, and individual behavior; quantitative applications in business; communication skills, and business ethics; or

2. The candidate shall have been awarded a graduate degree in accounting from a program that, as of the date of granting said degree, is accredited in accounting by the American Assembly of Collegiate Schools of Business (AACSB), or comparable accrediting organization recognized by the Board; or

3. The candidate shall have been awarded a graduate degree from a program that, as of the date of granting said degree, is accredited in business by the AACSB, or comparable accrediting organization recognized by the Board, and completed a course of instruction that includes all of the requirements specified in 1. above.