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CERTIFIED PUBLIC ACCOUNTING – EDUCATION REQUIREMENTS

Application Requirements

Applicants wishing to sit for the examination must:

1. Submit an application, official transcripts, and pay a \$50.00 application fee (Click here to Apply Online (https://www.myfloridalicense.com/CheckListDetail.asp?SID=&xactCode=1010&clientCode=0101&XACT_DEFN_ID=2759)).
2. Be of Good Moral Character as outlined in Section 473.306(2)(b), F.S. (http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0400-0499/0473/Sections/0473.306.html)
3. Meet the Education Requirements (listed below), and
4. Submit the Authorization for Interstate Exchange of Examination and Licensure Information form (<http://www.myfloridalicense.com/dbpr/cpa/forms/dbprcpa5012->

1exchangeexamlic.pdf) (This form is required if you have ever sat in another jurisdiction, even if no exam sections were passed. Please contact your home state to determine if there is a processing fee required to submit your information to Florida.) NOTE: If your home jurisdiction does not verify scores, you will have to order them from NASBA.

Education Requirements

(Chapter 61H1-27.002 (<https://www.flrules.org/gateway/RuleNo.asp?title=EDUCATIONAL%20AND%20EXPERIENCE%20REQUIREMENTS&ID=61H1-27.002>))

Total required hours to sit for the exam:

120 semester or 180 quarter hours:

- Total upper-division accounting hours required of the 120 semester or 180 quarter hours:
 - 24 semester or 36 quarter hours to include:
 - coverage in auditing and cost accounting,
 - three (3) semester or four (4) quarter hours of financial accounting and three (3) semester or four (4) quarter hours of taxation, both of which must be based on USA accounting standards.
 - Total upper-division general business hours required of the 120 semester or 180 quarter hours:
 - 24 semester or 36 quarter hours to include:
 - three (3) semester or four (4) quarter hours of business law based on USA Law.

All accounting courses and at least 21 semester or 32 quarter hours of general business courses must be at the upper-division level.

All general business courses must be taken at the upper-division level, except for Introductory Macro and Micro Economics, Introductory Statistics, Business Law, Introduction to Computer Information Systems, and any written or oral communication course described in Rule 61H1-27.002(2)(b), F.A.C.

Upper-division accounting courses in excess of the accounting requirement may be used to meet the general business requirement. Elementary accounting courses are not accepted for accounting or general business credit. Elementary accounting subjects include principles of financial and managerial accounting courses even if they are covered in a three-course sequence, are titled “introductory,” “fundamentals,” or “principles,” and even if they are at the graduate level.

Other important information: Staff cannot determine if courses taken meet education requirements via telephone, fax, or email. CPA Board staff determines eligibility by conducting an official evaluation which includes submitting an application, transcripts, and other required

documents and paying the required fee.

No credit will be given for courses that duplicate another course for which the applicant has received credit. Review courses are considered duplicates.

CLEP courses cannot be used to satisfy the Accounting Education Program requirements or the General Business Education Program. CLEP hours may be used toward the 30 semester hours in excess of the degree.

Accreditation

(Chapter 61H1-27.001 (<https://www.flrules.org/gateway/RuleNo.asp?title=EDUCATIONAL%20AND%20EXPERIENCE%20REQUIREMENTS&ID=61H1-27.001>))

The Board accepts degrees from schools accredited by the following associations:

- Middle States Association of Colleges and Secondary Schools;
- Middle States Commission on Higher Education;
- New England Association of Schools and Colleges;
- Higher Learning Commission;
- Northwest Commission on Colleges and Universities;
- Southern Association of Colleges and Schools;
- Western Association of Schools and Colleges;
- Association to Advance Collegiate Schools of Business (AACSB);
- European Quality Improvement System (EQUIS);
- Association of Independent Colleges and Schools. After August 2, 1992 the Association of Independent Colleges and Schools (AICS) will no longer be deemed an acceptable accrediting agency, unless the college or school accredited by the AICS is regulated by the Commission for Independent Education and exempted from licensure by the CIE under the provisions of section 246.085, F.S.
- Canadian, Mexican, Irish, Australian, New Zealand, Scotland, South Africa, and Hong Kong academic accounting programs approved by the provincial education bodies or the equivalent educational accreditation body for that country.

If you have graduated from a school or college which is not accredited by the above-mentioned means, then you must use the provisions of 61H1-27.001(5) (<https://www.flrules.org/gateway/RuleNo.asp?title=EDUCATIONAL%20AND%20EXPERIENCE%20REQUIREMENTS&ID=61H1-27.001>), F.A.C.

Non-Accredited Schools

(Chapter 61H1-27.001(5) ([https://www.flrules.org/gateway/RuleNo.asp?title=EDUCATIONAL%20AND%20EXPERIENCE%20REQUIREMENTS&ID=61H1-](https://www.flrules.org/gateway/RuleNo.asp?title=EDUCATIONAL%20AND%20EXPERIENCE%20REQUIREMENTS&ID=61H1-27.001)

[27.001](https://www.flrules.org/gateway/RuleNo.asp?title=EDUCATIONAL%20AND%20EXPERIENCE%20REQUIREMENTS&ID=61H1-27.001)))

Applicants who have graduated from a non-accredited school may still qualify to sit for the CPA examination. The candidate must take 15 semester hours of graduate classes from an accredited institution. The 15 semester hours must include at least nine hours of graduate-level accounting courses to include three semester hours of graduate tax. The applicant must complete the graduate school courses to validate the non-accredited degree. These courses cannot duplicate other courses that the applicant has taken and cannot satisfy the educational requirements. Applicants must also submit an evaluation of their foreign transcripts, which must be completed by an evaluation service that has been approved by the Board (see Board Approved Evaluation Service (<http://www.myfloridalicense.com/dbpr/cpa/documents/BdApprovedEvaluationServices.pdf>)).

+ Law School Courses

+ Old Rule

Need Help?

All requests for publications, documents, forms, applications for licenses, permits and other similar certifications can be obtained by contacting the Customer Contact Center.

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