



# Education Requirements:

## Sitting for the CPA Exam and Getting Licensed in Florida

You've likely already done a lot academically, but what "counts" for the purposes of education requirements to sit for the CPA Exam? While recreational electives are fun, sadly there's no jury to hear your case about how frisbee golf or bowling could translate into accounting. Below, we break out the Florida Board of Accountancy's (FLBOA) education requirements to sit for the Exam and to apply for the CPA license.

### ✓ 120 Semester Hours Required to Sit for the Exam

You can sit for the CPA Exam at 120 semester hours of college education (or equivalent, if a different grading scale is used), including at least 24 credits in upper division accounting and 24 credits in upper division business (including 3 hours of business law).

Note: 150 semester hours is still required for licensure.

### Pro Tip

While you can sit for the Exam with 120 hours, you need 150 hours to be licensed, one year of work experience, and a passing score for all four parts of the Exam. Review the following info for additional details about everything you need on your transcript for licensure.

### ✓ 150 Semester Hours to Apply for Licensure

To apply for the CPA license, you need 150 semester hours including at least 30 semester hours in upper division accounting and at least 36 hours in upper division business (including the 3 hours of business law). It is important to note that while you need more hours to earn your CPA license than you needed to sit for the CPA Exam, the education required for licensure includes the 120 semester hours that was required to sit for the CPA Exam.

### ✓ What Kinds of Accounting Hours are Required?

All accounting courses must be at the upper-division level. Accounting hours must include courses covering financial accounting, auditing, taxation and cost accounting.

### ✓ What Types of Classes Count for Business Credit Requirements?

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. 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.

## **Florida's Rule Says I Need to Earn a Degree That is Accredited by an Accrediting Organization—What Does That Mean?**

A college or university is recognized by the FLBOA if it is accredited by one of the following regional accrediting 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 (AICS). Since Aug. 2, 1992 the AICS is 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 a foreign degree, you must submit a transcript evaluation completed by an evaluation service approved by the Board. Make sure you instruct the evaluation service to prepare an evaluation specifically for the FLBOA.

## **What if I'm Not Sure if I'm Meeting the Education Requirements and Want to See if a Course Counts or Not?**

While Florida does not have a pre-evaluation service, the FLBOA has a Course Guide that shows you approved and non-approved accounting and business courses from Florida colleges and universities. The only way to have your courses officially evaluated is to officially apply. If you have at least 120 semester hours, the FLBOA will accept the application, review your transcripts and tell you if you are deficient in anything.

## **What About the Required Work Experience?**

The 2,000 hours of work experience required to apply for licensure must be verified by a licensed CPA and must commence after completion of 120 semester hours. The experience can take place before or after (or partly before or after) taking the exam as long as the two periods combined equal at least one year and that you completed 120 hours.

Get more detailed information about the requirements for sitting for the CPA Exam and the education requirements for licensure:

### **NASBA**

[nasba.org/exams/cpaexam/florida/](http://nasba.org/exams/cpaexam/florida/)  
800-272-3926

### **DBPR**

[www2.myfloridalicense.com/certified-public-accounting/](http://www2.myfloridalicense.com/certified-public-accounting/)  
850-487-1395

