**BACCALAUREATE DEGREE WITH A MAJOR IN ACCOUNTING**

**Educational Requirements To Sit For The Alabama CPA Examination**

The course requirements to sit for the CPA Examination are established by the Alabama State Board of Public Accountancy. The requirements may change at any time. Should you have any questions, you are advised to contact the Alabama State Board of Public Accountancy.

- **Telephone:** (334) 242-5700
- **FAX:** (334) 242-2711
- **In-State Watts:** 1-800-435-9743
- **Website:** [http://asbpa.state.al.us/](http://asbpa.state.al.us/)

**PROGRAM CHECKSHEET**

- **B.S. Degree** from a regionally-accredited institution with a major in accounting. The following 33 semester hours of 300-400 level accounting classes must be included (assuming ACC 200 and 210 have already been completed).

  - **ACC 301** - Accounting Information Systems
  - **ACC 310** - Financial Accounting I
  - **ACC 360** - Financial Accounting II
  - **ACC 371** - Cost Accounting
  - **ACC 372** - Income Tax Accounting
  - **ACC 398** - Governmental Accounting
  - **ACC 410** - Financial Accounting III
  - **ACC 476** - Advanced Income Tax Accounting
  - **ACC 477** - Auditing
  - **ACC 490** - Advanced Auditing
  - One accounting class chosen from the following:
    - (a) **ACC 401** – Advanced Accounting Information Systems
    - (b) **ACC 478** – Accounting Theory
    - (c) **ACC 489** – Accounting Internship
    - (d) **ACC 497** – Seminar in Accounting

- **FIN 300** Business Law (concentrating on the Uniform Commercial Code – UCC).

- A total of at least 27 semester hours in business courses. The following business core classes will satisfy this requirement:

  - **FIN 292**
  - **IME 375**
  - **CBA 350**
  - **CBA 396**
  - **CBA 469**
  - **EC 221**
  - **EC 222**
  - **EC 303/321/322**
  - **FIN 301**
  - **MGT 305**
  - **CBA 390**
  - **MKT 301**
  - **ST 260 & ST 260L**
  - **MGT 301**
  - **ST 261**

- A total of 150 semester hours of course work are required.