

CPA EXAM ELIGIBILITY CHECKLIST

Note: This information is provided merely as a convenience and should not be relied upon for making any decisions. Please contact the Florida State Board of Accountancy for official information regarding the CPA examination in Florida.

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YES NO

- ___ ___ 1. Is your baccalaureate degree from an accredited college or university?
- ___ ___ 2. Have you completed 30/45 semester/quarter hours in excess of your degree requirements?
- ___ ___ 3. Have you completed at least 36/54 upper division semester/quarter hours in accounting/tax?
- ___ ___ 4. Have you completed at least 6/8 semester/quarter hours in Business Law?
- ___ ___ 5. Have you completed at least 39/58 semester/quarter hours in general business?
- ___ ___ 6. Are all 39/58 semester/quarter hours in general business courses at the upper division level except for Introductory Macro and Micro Economics, Business Law I, Introductory Statistics, Introduction to Computer Information Systems, and any written or oral communications course described in 21A-27.002(2)(b)c which may be lower division?

If you can answer "yes" to all of the above questions, you probably meet the requirements to sit for the CPA examination in Florida. Your next step should be to complete the [evaluation sheet](#). If you think that you are eligible to sit for the exam, please contact the office of the State Board of Accountancy at 2610 NW 43rd Street, Suite 1A, Gainesville, FL 32505 for an application form. The CPA exam is given every May and November. The deadline for a first time candidate for the May exam is February 1 and for the November exam the deadline is August 1.

The following are answers to other questions you may have:

Elementary Accounting courses may not be used to satisfy any accounting or general business requirements. 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 offered at the graduate level.

Courses from a junior college are not considered upper division.

What is an accredited college or university?

An educational institution that has been accredited by one of the regional accrediting associations.

What is meant by "30/45 semester/quarter hours in excess of your degree requirements"?

To ascertain if you have sufficient total hours, determine the number of hours required by the degree granting institution for your degree and then add 30/45 semester/quarter hours. This will be the total amount of hours you will have to complete.

May accounting courses in excess of the 36/54 semester/quarter hour requirement be used to meet the general business requirement?

Yes, provided they are upper division courses and not equivalent to elementary accounting.

What courses are considered "general business" courses?

Economics

Business Law

Business & Technical writing courses required for an accounting degree

Finance

Management

Marketing

Statistics Courses (limited to 6/8 semester/quarter hours at the upper division)

Computer Science (limited to 9/13 semester/quarter hours)

Will accounting courses for non-accounting majors meet the accounting requirement?

Most accounting courses for non-accounting majors will not meet the requirements.

How are accounting internship courses considered?

A maximum of 3/4 semester/quarter hours may be used to satisfy the accounting requirement provided the internship is regulated by the school and the school gives credit on an official transcript. These hours may not be used to meet the auditing, taxation, or financial/cost requirement.

What formula is used to convert semester hours to quarter hours?

Semester \times 1.5 = Quarter Quarter \times .67 = Semester

Can all business law courses be used to meet the six hour business law requirement?

Only business law courses which are substantially devoted to coverage of the Uniform Commercial Code, contracts and torts can be used to meet the requirement.

Do pass/fail grades qualify to meet the requirements?

If the school gives credit earned on an official transcript.

What educational institutions in Florida offer courses that can be used to meet the upper division accounting and business course requirements to sit for the examination? This list is only a guide and does not include all acceptable institutions.

Barry University (North Miami)

Bethune-Cookman College (Daytona Beach)

Florida Atlantic University (Boca Raton & Fort Lauderdale)
Florida International University (Miami & Fort Lauderdale)
Florida Southern College (Lakeland)
Florida State University (Tallahassee)
Northwood Institute (West Palm Beach)
Nova University (Fort Lauderdale)
Orlando College (Orlando)
Palm Beach Atlantic College (West Palm Beach)
Rollins College (Winter Park)
Saint Leo College (St. Leo)
Saint Thomas University (Tampa)
Stetson University (Deland)
Tampa College (Tampa)
University of Florida (Gainesville)
University of Central Florida (Orlando)
University of Miami (Coral Gables)
University of North Florida (Jacksonville)
University of South Florida (Tampa & Fort Myers)
University of Tampa (Tampa)
University of West Florida (Pensacola)
Webber College (Babson Park)