

## Florida Educational Requirements for CPA Licensure

The following outlines the education requirements to become licensed as a Certified Public Accountant (CPA) in the State of Florida. See important note below.

1. A bachelor's degree from an accredited college or university,  
  
Plus,
2. 30 semester hours in excess of the bachelor's degree to include a total education program with concentration in accounting and business.
3. The accounting education program consists of 36 semester hours of upper division accounting courses including coverage of tax, auditing, financial, and cost accounting.
4. The business education program consists of 39 semester hours of upper division general business courses with some exceptions.

Note: One micro-economics, one macro-economics, one statistics, one business law, and one introduction to computers course may be lower division.

As part of the general business hours, applicants are required to have a total of six semester hours of business law courses which must cover contracts, torts, and the Uniform Commercial Code. (Examples: Law & Business I, Law & Business II, Law & the Accountant) taught at USF St. Petersburg meet these requirements).

Excess upper division accounting courses may be used to meet the General Business requirement.

Elementary accounting classes are never acceptable for credit as part of the 36/39 hour requirements above.

Courses for non-accounting majors and any MBA courses that are equivalent to elementary accounting are not accepted for the 36/39 hour requirement.

### **USF St. Petersburg Accounting Courses that qualify under the above criteria:**

[Note: many of these courses require prerequisites or follow a sequence. All students are advised to consult the catalog and/or an advisor for further information]

#### **Financial Accounting**

Intermediate Financial Accounting I  
Intermediate Financial Accounting II  
Intermediate Financial Accounting III  
Advanced Financial Accounting

**Auditing**

Auditing I  
Auditing II  
Internal & Operational Auditing

**Forensic Accounting/Fraud Examination**

Fraud Examination [MBA Only]  
Forensic Accounting [MBA Only]  
Internal Investigations [MBA Only]  
IT Investigations[MBA Only]

**Cost Accounting**

Cost Accounting & Control I  
Cost Accounting & Control II

**Taxation**

Concepts of Federal Income Taxes  
Federal Taxation of Business Entities  
Advanced Partnership Taxation [MBA Only]  
Advanced Corporate Taxation [MBA Only]  
Real Estate Taxation [MBA Only]

**Information Systems**

Accounting Information Systems

**Other**

Government/Not-For-Profit Accounting

**Note**

The information contained herein has been prepared in good faith and is believed to be correct. It is subject to change as courses are adopted, retired, etc. and upon changes in state statutes, administrative regulations and agency rulings. The ultimate responsibility for complying with Florida law rests with each individual candidate. This information is presented as a guide only. The State of Florida Department of Business and Professional Regulation Division of Certified Public Accounting and Board of Accountancy may issue regulations or make rulings regarding a particular candidate's education, character and other qualifications. You are advised to contact the Florida Department of Professional Regulation or the Board of Accountancy regarding specific questions. USF St. Petersburg and the College of Business make no warranties or representations regarding the contents herein and consequently will accept no liability for errors or omissions contained herein, if any.

**Sources**

This document has been derived from the following sources:

Florida Administrative Code Rule Chapter 61H1

Florida Statutes Chapters 455 and 473

Florida Department of Business and Professional Regulation  
Division of Certified Public Accounting Board of Accountancy Website:  
<http://www.myfloridalicense.com/dbpr/cpa/>

USF St. Petersburg 2008-2009 Graduate and Undergraduate Catalogs:  
[www.ugs.usf.edu/catalogs.htm](http://www.ugs.usf.edu/catalogs.htm)

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