

# EXAMINATION/CERTIFICATION/LICENSING ELIGIBILITY REQUIREMENTS

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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## MINIMUM QUALIFICATIONS TO SIT FOR THE CPA EXAMINATION IN ALABAMA SUMMARY<sup>1</sup>:

To begin the Uniform CPA Examination under 120-semester hour requirement:

- Applicant must be 19 years of age and a citizen of the United States or legally present in the United States
- Must have good moral character
- Completion of undergraduate degree from a regionally accredited (i.e. [SACS](#)) college or university
- 120-semester hours
- 24 Semester hours of Accounting – upper division (300 level or higher) undergraduate and/or graduate level
- 24 Semester hours of Business-related courses

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## MINIMUM QUALIFICATIONS TO RECEIVE CERTIFICATION IN ALABAMA (INACTIVE STATUS) SUMMARY<sup>2</sup>:

- Applicant must be 19 years of age and a citizen of the United States or legally present in the United States
- Must have good moral character
- Completion of undergraduate degree from a regionally accredited (i.e. [SACS](#)) college or university
- 150-semester hours
- 33 Semester hours of Accounting – upper division (300 level or higher) undergraduate and/or graduate level
- 27 Semester hours of Business-related courses
- Pass all four sections of the Uniform CPA Examination (passing grade is 75)

**Note:** If the candidate begins testing under the 120-semester hour requirement, the candidate will have 5 years **after** passing the last test section to complete the 150-semester hour requirement. If the 150 is not completed within 5 years, the candidate will be required to report 120 hours of CPE, plus complete the 150.

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## MINIMUM QUALIFICATIONS TO RECEIVE A PERMIT TO PRACTICE (ACTIVE STATUS) AFTER CERTIFICATION SUMMARY<sup>3</sup>:

Appropriate Experience:

- One-year of full-time employment by a public accounting firm as a staff accountant and supervised by a practicing CPA or PA holding a valid permit to practice; **or**
- Two-years of full-time employment properly supervised and has sufficient quality and depth in the accounting field in *industry, business, government, or college teaching*; **or**
- Any combination of the above.

**DISCLAIMER:** THIS SUMMARY IS DESIGNED AS A QUICK GUIDE AND CANNOT BE RELIED UPON IN ALL SITUATIONS. For a complete understanding of all rules pertaining to the CPA Examination qualifications, certification, and licensure, see the Alabama State Board of Public Accountancy Administrative Code Section 30-X-4.

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<sup>1</sup> COMPLETE EXAMINATION RULES FOR 120-SEMESTER HOURS CAN BE FOUND AT [30-X-4-.02](#)

<sup>2</sup> COMPLETE EXAMINATION RULES FOR 150-SEMESTER HOURS CAN BE FOUND AT [30-X-4-.06](#)

<sup>3</sup> COMPLETE EXPERIENCE RULES CAN BE FOUND AT [30-X-5-.06](#)