

# EXAMINATION/CERTIFICATION/LICENSING ELIGIBILITY REQUIREMENTS

**PROPOSED RULE CHANGES – EFFECTIVE OCTOBER 15, 2026**

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:

- 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 bachelor's degree from a regionally accredited (i.e. [SACS](#)) college or university
  - 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 AND A PERMIT TO PRACTICE IN ALABAMA 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
- Pass all four sections of the Uniform CPA Examination (passing grade is 75)

### PATHWAY 1

- Completion of bachelor's degree from a regionally accredited (i.e. [SACS](#)) college or university
- 24 Semester hours of accounting – upper division (300 level or higher) undergraduate and/or graduate level
- 24 Semester hours of business-related courses
- To receive a permit to practice, the candidate will need two-years of full-time employment properly supervised that has sufficient quality and depth in public accounting, or in the accounting field in industry, business, government, or college teaching<sup>3</sup>.

### PATHWAY 2

- Completion of bachelor's degree and a master's degree from a regionally accredited (i.e. [SACS](#)) college or university
- 33 Semester hours of accounting – upper division (300 level or higher) undergraduate and/or graduate level
- 24 Semester hours of business-related courses
- To receive a permit to practice, the candidate will need one-year full-time employment properly supervised that has sufficient quality and depth in public accounting, or in the accounting field in industry, business, government, or college teaching<sup>3</sup>.

### PATHWAY 3

- Completion of bachelor's degree plus 30 semester hours from a regionally accredited (i.e. [SACS](#)) college or university
- 33 Semester hours of accounting – upper division (300 level or higher) undergraduate and/or graduate level
- 24 Semester hours of business-related courses
- To receive a permit to practice, the candidate will need one-year full-time employment properly supervised that has sufficient quality and depth in public accounting, or in the accounting field in industry, business, government, or college teaching<sup>3</sup>.

**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 RULES FOR SITTING FOR THE EXAM CAN BE FOUND AT [30-X-4-.02](#)

<sup>2</sup> COMPLETE RULES ON ISSUANCE OF A CERTIFICATE CAN BE FOUND AT [30-X-4-.06](#)

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