

**Rule: Department of Economic Development  
Board of Certified Public Accountants**

(The following are selected paragraphs from the materials supplied by the Louisiana State Board of CPAs (Board). Complete materials can be obtained from the Board by calling (504) 566-1244.)

In accordance with R.S. 49:950 et seq., the Administrative Procedure Act, notice is hereby given that the Board of Certified Public Accountants adopted the following rule amendment, as appeared in the August, 1991, Louisiana Register, page 817:

**TITLE 46: PROFESSIONAL AND OCCUPATIONAL STANDARDS**

Part XIX. Certified Public Accountants Chapter 13. Examination {Paragraph} 1303. Educational Requirements A. To be eligible for examination and certification by and under auspices of the board, after December 31, 1996, and applicant shall possess a baccalaureate degree, duly conferred by a university or college recognized and approved by the board, and in addition, shall have, in the course of attaining such degree, or in addition thereto, received credit for not less than 150 hours of post-secondary, graduate, or postgraduate education at an by an accredited college or university approved by the board. [Emphasis added] The applicant shall present evidence which shall consist of one or more official transcripts certifying that the applicant has attained the foregoing degree and educational hours, and in addition said transcripts shall evidence award of credit for satisfactory completion of the following courses and credit hours:

Undergraduate Semester Hours

Accounting Courses	
(24 hours)	Hours
Class	
Intermediate (ACCT 2121, 3122)	6
Cost (ACCT 3121)	3
Income Tax (ACCT 3152)	3
Auditing (ACCT 3161)	3
Accounting Electives *	9

\* 3 semester hours of electives from one of the following:

- Advanced financial accounting (ACCT 3123)
- Not-for-profit accounting/auditing (ACCT 3124)
- Accounting Theory (ACCT 6125)

\* 6 semester hours of electives in accounting above the basic and beyond the elementary level.

Business Courses (other than accounting courses) (24 hours) including at least 3 semester hours in Commercial law, as it effects accountancy, for the CPA examination candidates

Notes:

1. Any course that emphasizes consumer protection and the regulatory environment, is not recognized as equivalent to, nor does it satisfy, the specified Commercial Law requirement at either the undergraduate or graduate level.
2. Up to 6 semester hours for internship may be applied to the 150 hours requirement, but may not be used to meet the accounting or business courses requirement.
3. Standard conversion (4 quarter hours equals 3 semester hours) will be applied whenever a school is not on the semester basis.

B. No applicant who has taken the examination administered by the board prior to December 31, 1996, shall be required to meet the requirement of having received credit for not less than 150 hours, as well as a baccalaureate degree and any such applicant who has taken the examination prior to such date shall thereafter remain eligible to take any examination administered by the board prior to December 31, 1999, and shall thereafter be eligible subject to applicable rules and regulations of the board, to take components of the examination in order to pass all portions of the examination. Candidates whose conditional credits expire after December 31, 1999, shall be required to show completion of 150 semester hours before reapplying to take any other CPA examination in Louisiana. C. In the event that the applicant's degree does not reflect the credit hours in the courses prescribed by Subsection A of this Section, the board may on good cause shown by the applicant, allow the substitution of other courses that, in the board's judgement, are substantially equivalent to any of such prescribed courses or to the credit hours prescribed therefore. Documentation of good cause for any such requested substitution shall be submitted by the applicant to the board upon affidavit sworn to and subscribed by the applicant and an officer of the university, college, or other educational institution where the course to be substituted was taken. Such affidavit shall set for a course description of the course sought to be substituted and a comparison of the content of such course to that of the course for which substitution is requested. D. If the applicant's degree does not reflect the credit hours in the courses prescribed by Section A of this Section, an applicant may become eligible for examination and certification by and under the auspices of the board by having otherwise taken and completed the courses required by this rule and received credit for satisfactory completion thereof awarded by an accredited university, college, vocational or extension school recognized and approved by the board. E. Other than for correspondence courses at an accredited university, with respect to the course requirements specified by Subsection A of this Section, the board does not recognize credit received for courses granted on the basis of advanced placement examination (such as CLEP, ACT, or similar examinations). To be recognized by the board the course credits specified by Subsection A of this Section shall have been awarded pursuant to satisfactory completion of a course requiring personal attendance at classes in such course.

Note: Additional details regarding the requirements to take the CPA Exam are listed at: [www.cpaboard.state.la.us](http://www.cpaboard.state.la.us)