ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
ADMINISTRATIVE CODE

CHAPTER 30-X-4
EXAMINATIONS, QUALIFICATIONS OF CANDIDATES, APPLICATIONS, PASSING GRADES, CONDITIONED SUBJECTS, TRANSFER OF CREDITS, ISSUANCE OF CERTIFICATES

30-X-4-.06 Issuance Of Certified Public Accountant Certificates.

(1) An Alabama Certified Public Accountant certificate, entitling the recipient to be known as a Certified Public Accountant and to use the title or the abbreviation "C.P.A." in connection with his name, may be issued to an applicant who has met all of the education requirements that are detailed in Sections 30-X-4-.06(2) or 30-X-4-.06(3), depending on when a candidate first sat for the Uniform CPA Examination (examination).

(2) Persons who have sat for the examination prior to October 15, 2026, shall be permitted to meet either the requirements of the Rules that were in effect at the time in which the candidate first sat for the examination, or the requirements established under the current Rules. Compliance shall be deemed complete upon fulfillment of whichever set of requirements is met first.

(3) For candidates who first sit for the examination on or after October 15, 2026, to be issued a certificate, the candidate must meet one of the following pathway requirements:

(a) Pathway 1

1. Successfully passed the uniform CPA examination; and

2. Completed an initial application for a certificate; and

3. Earned a baccalaureate degree from a four-year college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Schools Commission on Colleges with the following educational hours,

   (i)a total of 24 semester hours or equivalent quarter hours in accounting (excluding introductory courses) at the upper division undergraduate and/or graduate level, and

   (ii)a total of 24 semester hours or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following subject areas: economics; legal and social environment of business; business law; marketing; finance; organization,

group, and individual behavior; quantitative applications in business; communication skills, and business ethics; and

4. Met the experience requirements as defined in 30-X-5-.06(1)(a).

(b) Pathway 2

1. Successfully passed the uniform CPA examination; and

2. Completed an initial application for a certificate; and

3. Earned a baccalaureate and a graduate degree, both from a college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Schools Commission on Colleges with the following educational hours,

(i)a total of 33 semester hours or equivalent quarter hours in accounting (excluding introductory courses) at the upper division undergraduate and/or graduate level, and

(ii)a total of 24 semester hours or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following subject areas: economics; legal and social environment of business; business law; marketing; finance; organization, group, and individual behavior; quantitative applications in business; communication skills, and business ethics; and

4. Met the experience requirements as defined in 30-X-5-.06(1)(b).

(c) Pathway 3

1. Successfully passed the uniform CPA examination; and

2. Completed an initial application for a certificate; and

3. Earned a baccalaureate degree plus an additional 30 semester credit hours at a four-year college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Schools Commission on Colleges, with the provision that no more than 150 total semester hours shall be required, and with the requirement that hours earned include the following educational hours,

(i)A total of 33 semester hours or equivalent quarter hours in accounting (excluding introductory courses) at the upper division undergraduate and/or graduate level, and

(ii)A total of 24 semester hours or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following

subject areas: economics; legal and social environment of business; business law; marketing; finance; organization, group, and individual behavior; quantitative applications in business; communication skills, and business ethics; and

4. Met the experience requirements as defined in 30-X-5-.06(1)(b).

(4) In the event that a candidate passes all test sections of the examination but does complete the requirements to obtain a CPA certificate within 60 months from the time all test sections are passed, the candidate will be required to complete 120 hours of continuing professional education (CPE), in addition to completing all requirements to obtain a CPA certificate, before their certificate as a Certified Public Accountant will be granted. The proof for completing 120 hours of continuing professional education will be provided by the candidate in the form of CPE certificates and will include twenty-four (24) of the hours submitted must be obtained in accounting and auditing courses, six (6) of the hours must be in ethics and all the hours must be obtained during the year preceding the issuance of their certification.

(5) A reciprocal certificate based on a certificate issued by another state may be issued without examination to an applicant who meets the qualifications in Rule 30-X-4-.03(2).

Author: Alabama Board of Public Accountancy
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