The background of the slide is a dense field of 3D-rendered numbers in various shades of blue and white. The numbers are scattered across the frame, creating a sense of depth and data. Some numbers are larger and more prominent than others, while many are smaller and recede into the background. The overall effect is a textured, data-driven aesthetic.

Analysis of Survey Responses by CPAs

Texas State Board of
Public Accountancy

Overall Summary

- ◇ Around two-thirds of respondents believe
 - ◇ 150 credit hours and other current requirements are necessary to support safe and effective practice.
 - ◇ Current requirements
 - ◇ Adequately prepared them to enter the workforce.
 - ◇ Do not require too much education.
- ◇ Respondents are divided on
 - ◇ Whether a bachelor's degree plus 2 years of “general” accounting experience would be sufficient.
 - ◇ Removal of the 150-hour requirement if it impacted mobility.
 - ◇ Whether they would support it.
 - ◇ Whether they would be concerned about it.

Overall Detail

- ◇ 31% of survey respondents believe the Act requires too much education to become a CPA.
- ◇ 53% of respondents believe a bachelor's degree in accounting or a related field plus 2 years of “general” accounting experience should be sufficient to meet educational requirements. Another 16% preferred 1 year of “general” experience and 1 year of “enhanced” experience.
- ◇ 66% of respondents believe 150 credit hours and other current requirements are necessary to support safe and effective practice by entry-level CPAs.
- ◇ 53% of respondents would not support a change in the education requirement from 150 to 120 hours if it affected mobility.
- ◇ 65% of respondents believe current education requirements adequately prepared them to enter the workforce.
- ◇ Half of respondents would be concerned with the removal of the 150-hour requirement if it impacted mobility.

Respondent Groups Summary

- ◆ Partners/shareholders in CPA firms were more likely than other groups to support less education and more work experience.
- ◆ Those in accounting and industry were most supportive of more education vs. replacing it with experience.
- ◆ Those in medium/large firms were more likely to support less education and more work experience compared to those in small firms or not in firms.
- ◆ Respondents licensed more than 3 years were more likely to support less education and more work experience compared to those licensed 3 or fewer years.

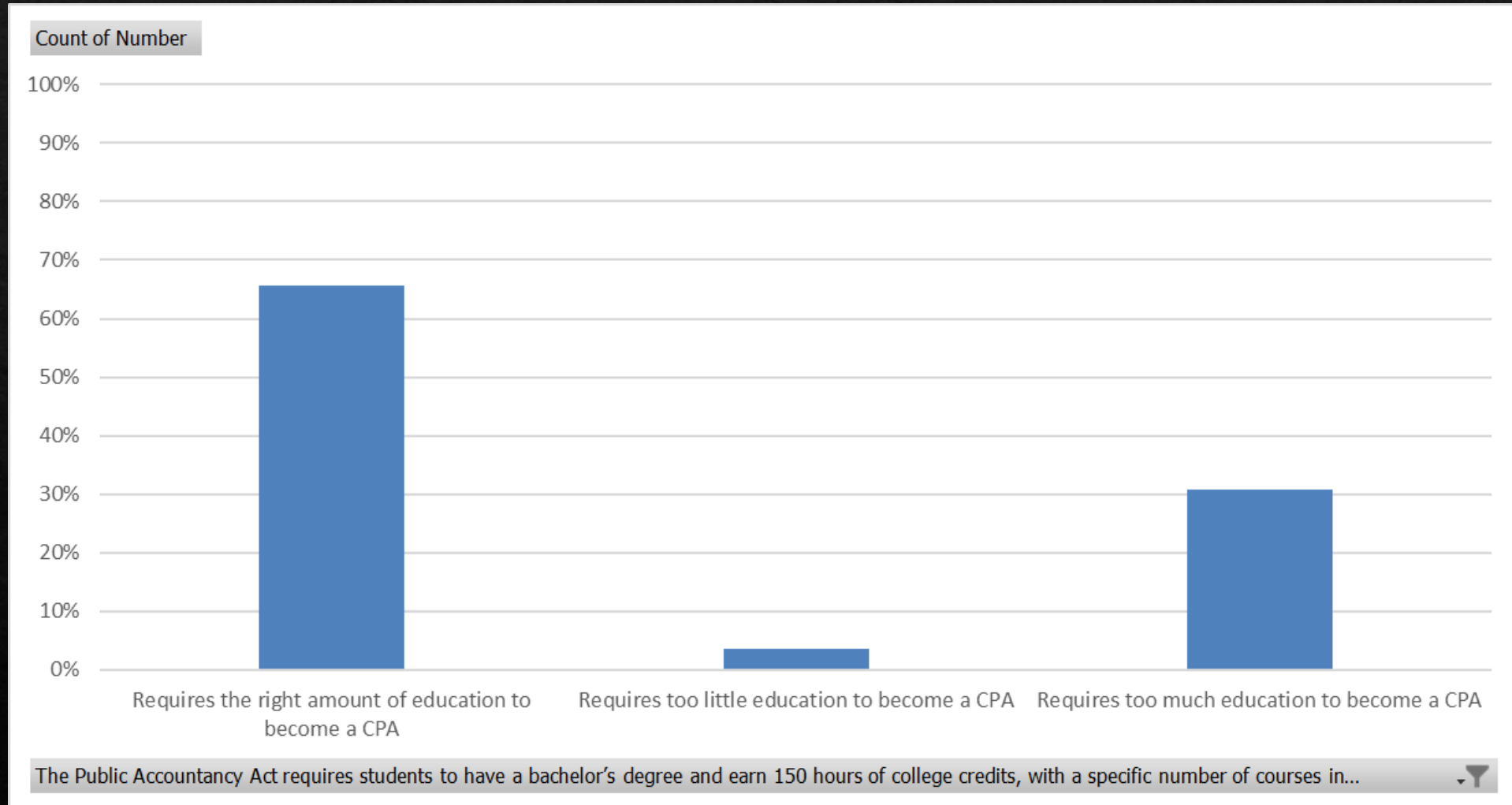
Respondent Groups Detail

- ◆ Partners/shareholders in CPA firms were more likely than any other group to believe the Public Accountancy Act requires too much education to become a CPA (45% vs. 28%). This was particularly true for survey respondents working in medium or large firms (40%) vs. those in small firms or not in firms (29%).
- ◆ Fewer than half of employees in accounting (45%), hiring managers in accounting (45%), and those in industry (49%) believed that a bachelor's degree plus 2 years of “general” experience would be sufficient for a CPA. More than half of those in government (58%), unemployed (55%), partners/shareholders in firms (57%), sole proprietors of firms (58%), and "other" (59%) believed the same. Those licensed 3 years or less (33%) also did not believe it would be sufficient compared to those licensed more than 3 years (54%).
- ◆ Partners/shareholders in CPA firms were less likely than any other group to believe 150 credit hours, with a bachelor's degree and accounting, business, and ethics courses are necessary to support safe and effective practice by entry-level CPAs (52% vs. 68%). Survey respondents in medium and large firms were also less likely than those in small firms and those not in CPA firms to believe the requirements are necessary (58% vs. 67%).

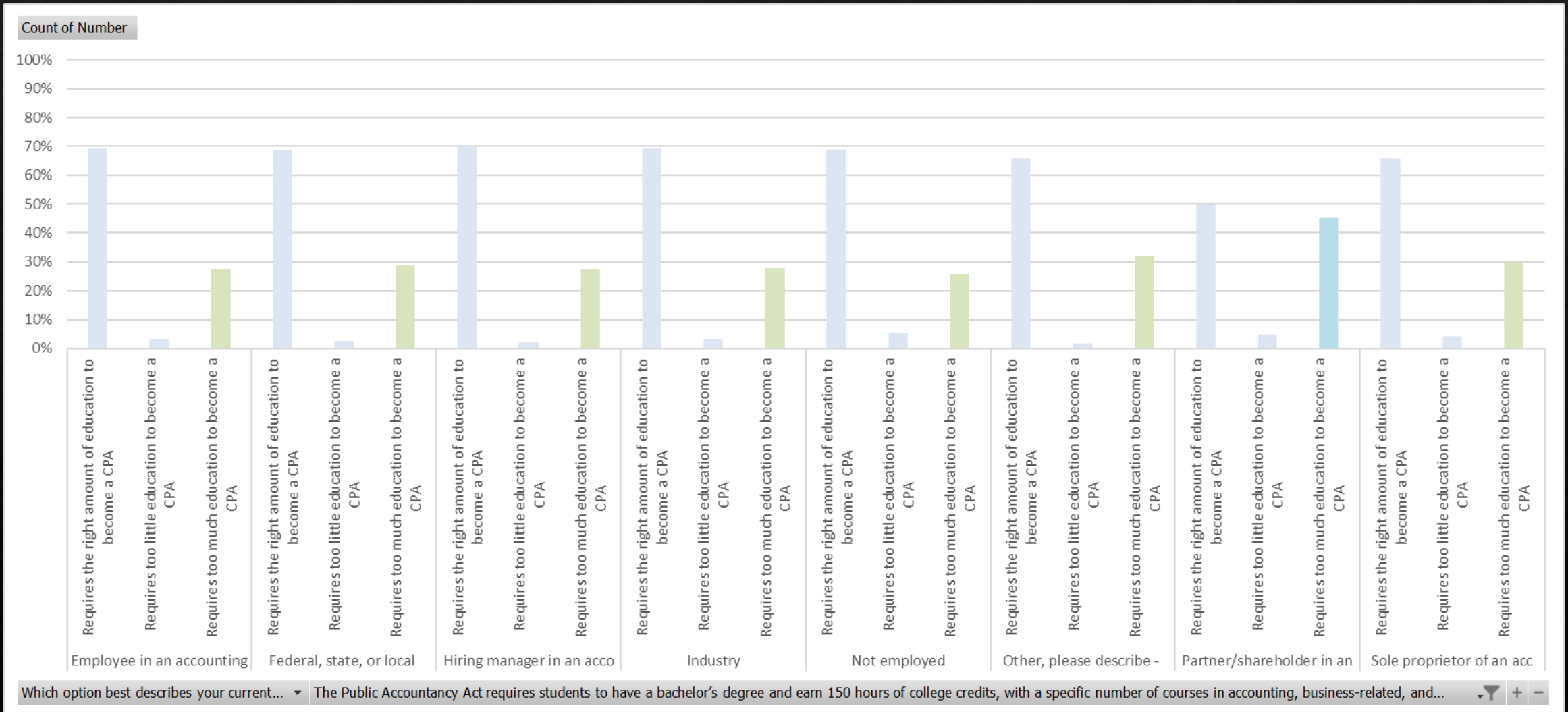
Respondent Groups Detail (cont'd)

- ◆ Over half of employees in accounting (58%), those in industry (56%), unemployed (53%), and sole proprietors of firms (54%) would not support a change in requirements from 150 to 120 hours if it impacted mobility. Fewer than half of hiring managers in accounting (47%), other (47%), and partners/shareholders in firms (45%) would not support such a change.
- ◆ Employees in accounting (71%), those in government (68%), hiring managers in accounting (70%), and those in industry (70%) were most likely to agree that current education requirements adequately prepared them for the workforce. Unemployed (58%) and partners/shareholders (54%) were least likely. Those licensed 3 years or less were also more likely than those licensed more than 3 years to agree (79% vs. 64%).
- ◆ Over half of employees in accounting (52%), those in government (52%), and those in industry (52%) would be concerned with removal of the 150-hour requirement if it impacted mobility. Fewer than half of hiring managers in accounting (49%), unemployed (49%), other (47%), partners/shareholders in firms (44%), and sole proprietors of firms (49%) expressed concern. Fewer than half of those in firms would be concerned (48%), and more than half of those not in firms would be concerned (51%). Over half of those licensed 3 years or less expressed concern (59%), whereas fewer than half (49%) of those licensed more than 3 years would be concerned.

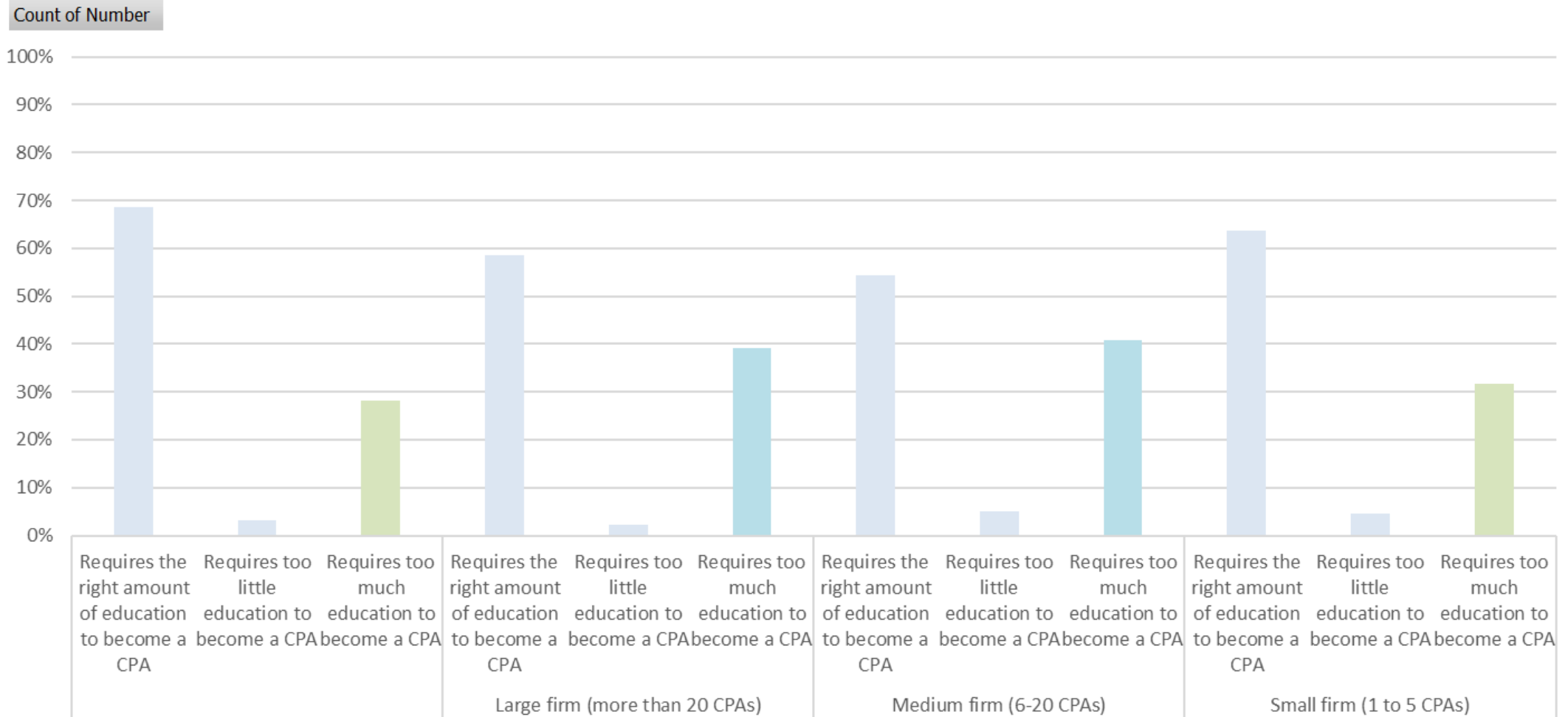
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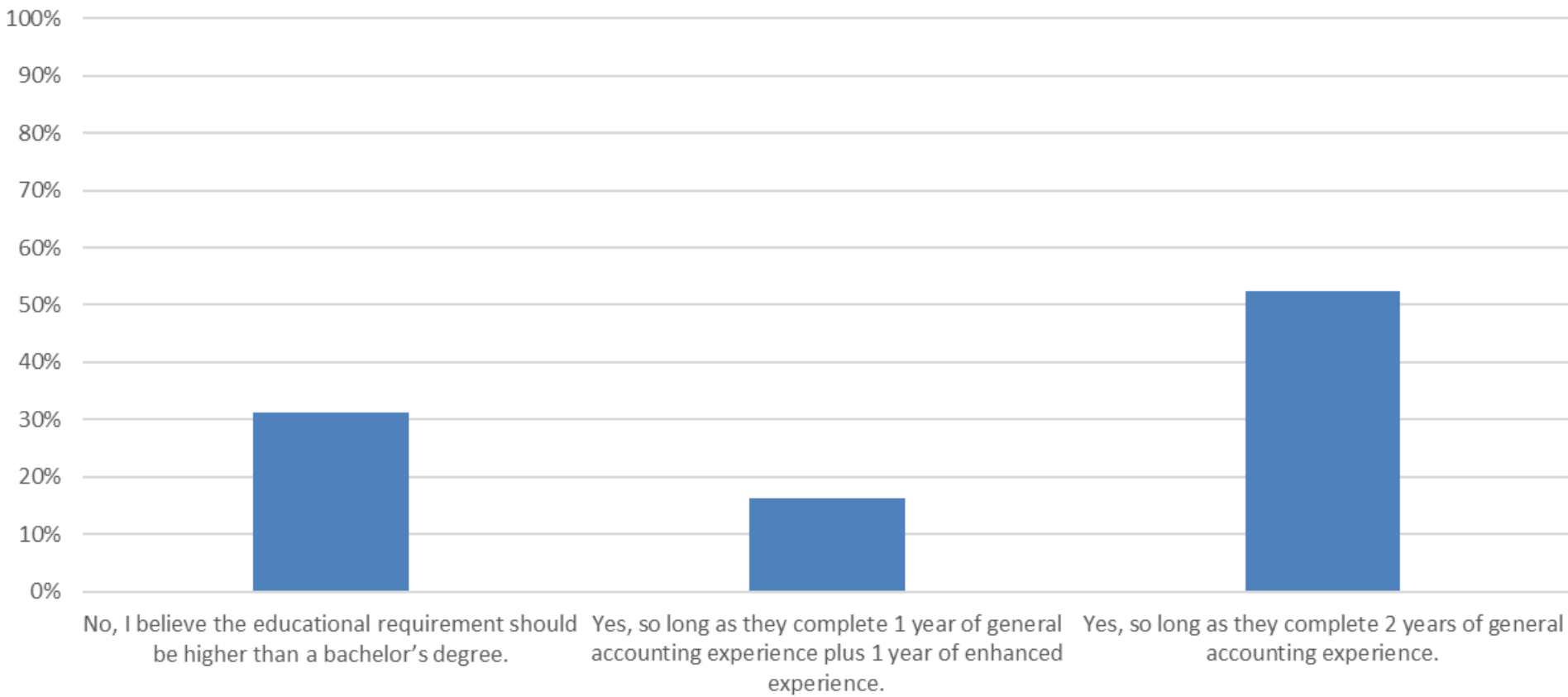



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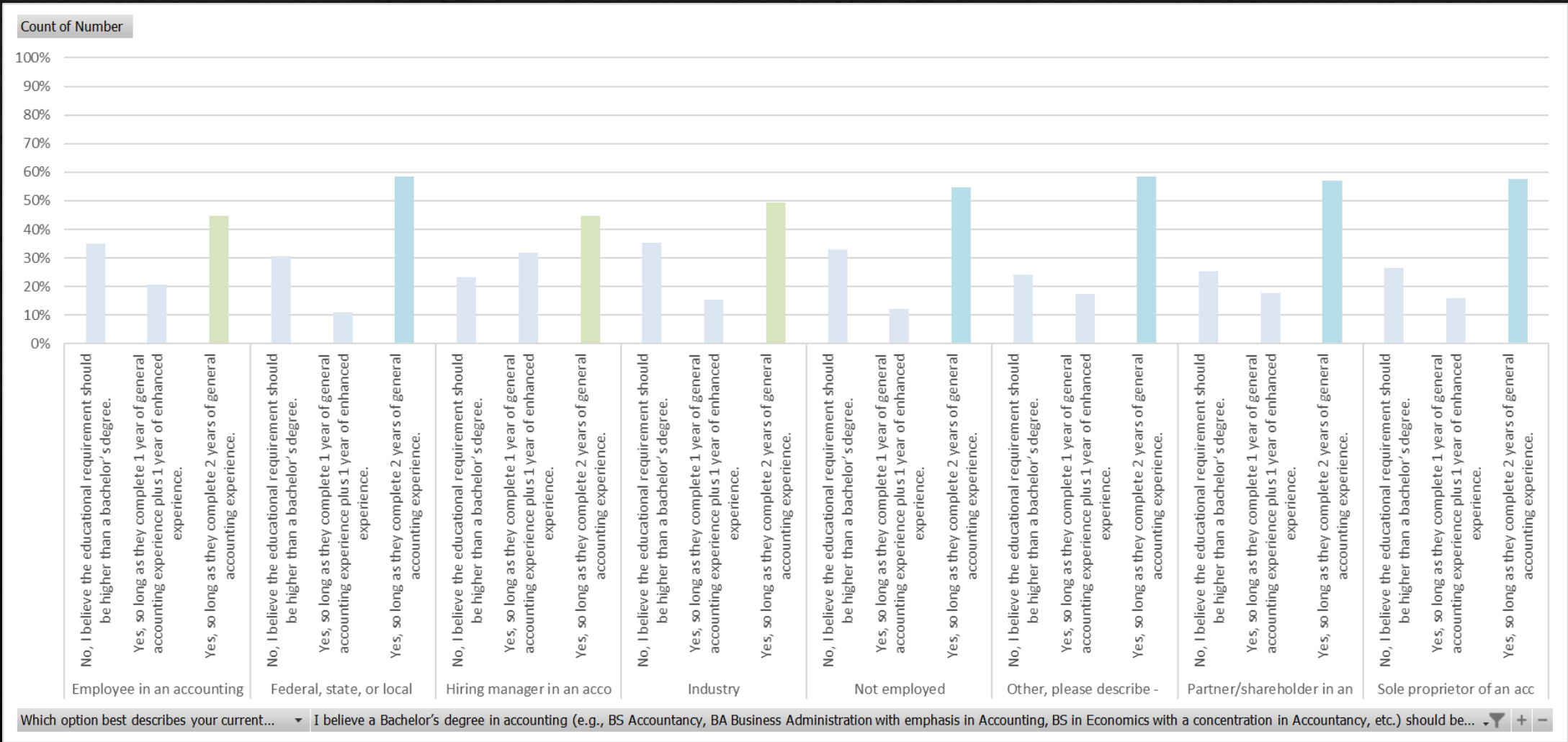
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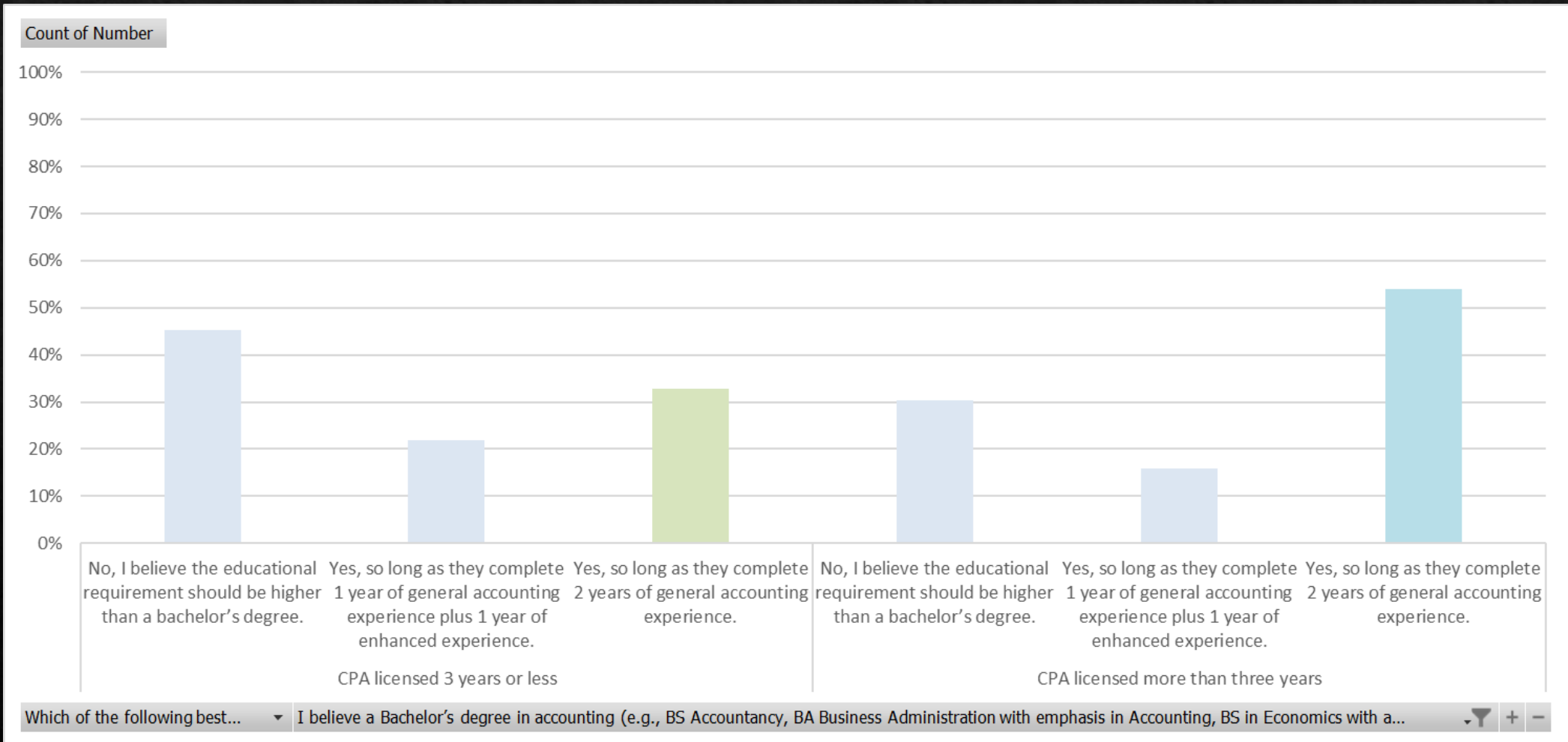


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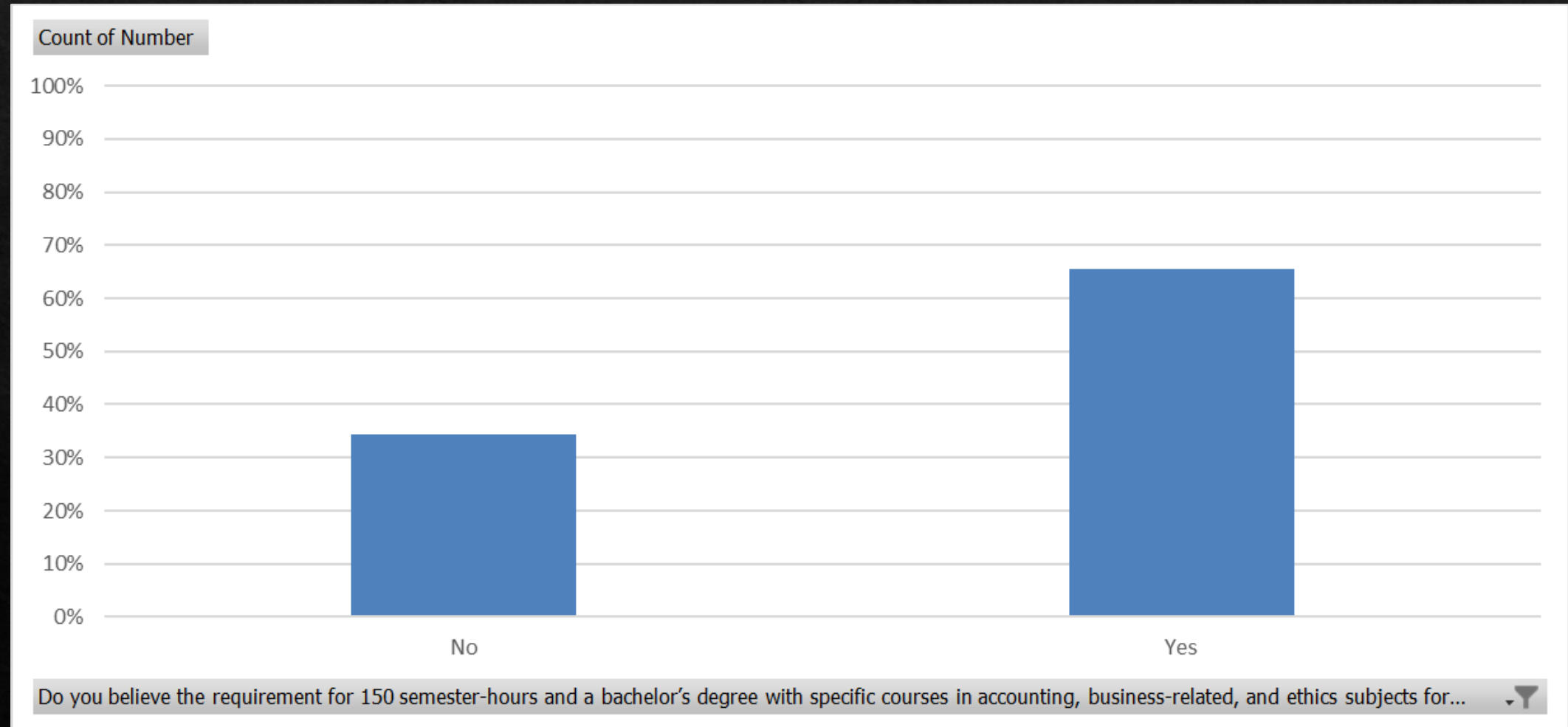
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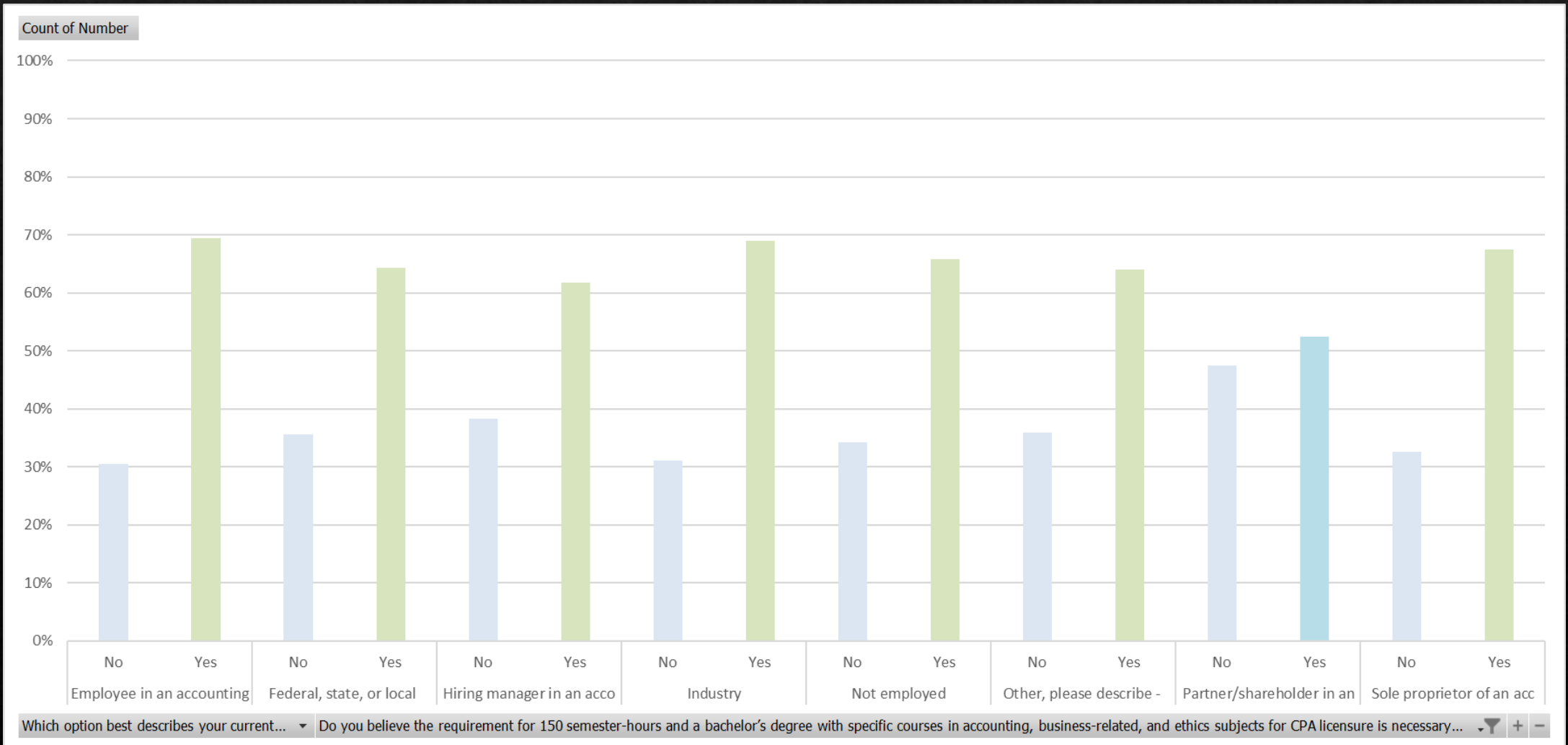
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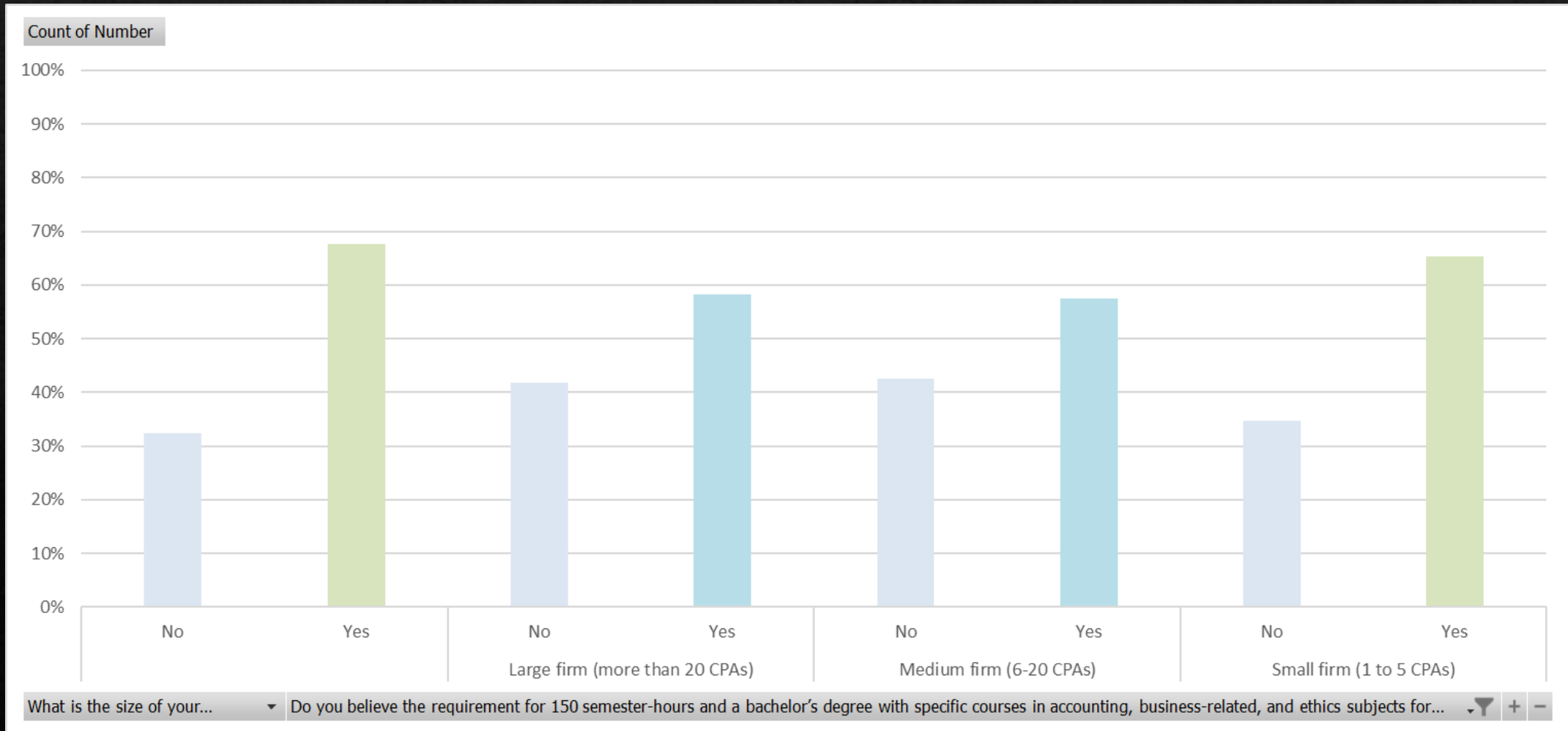
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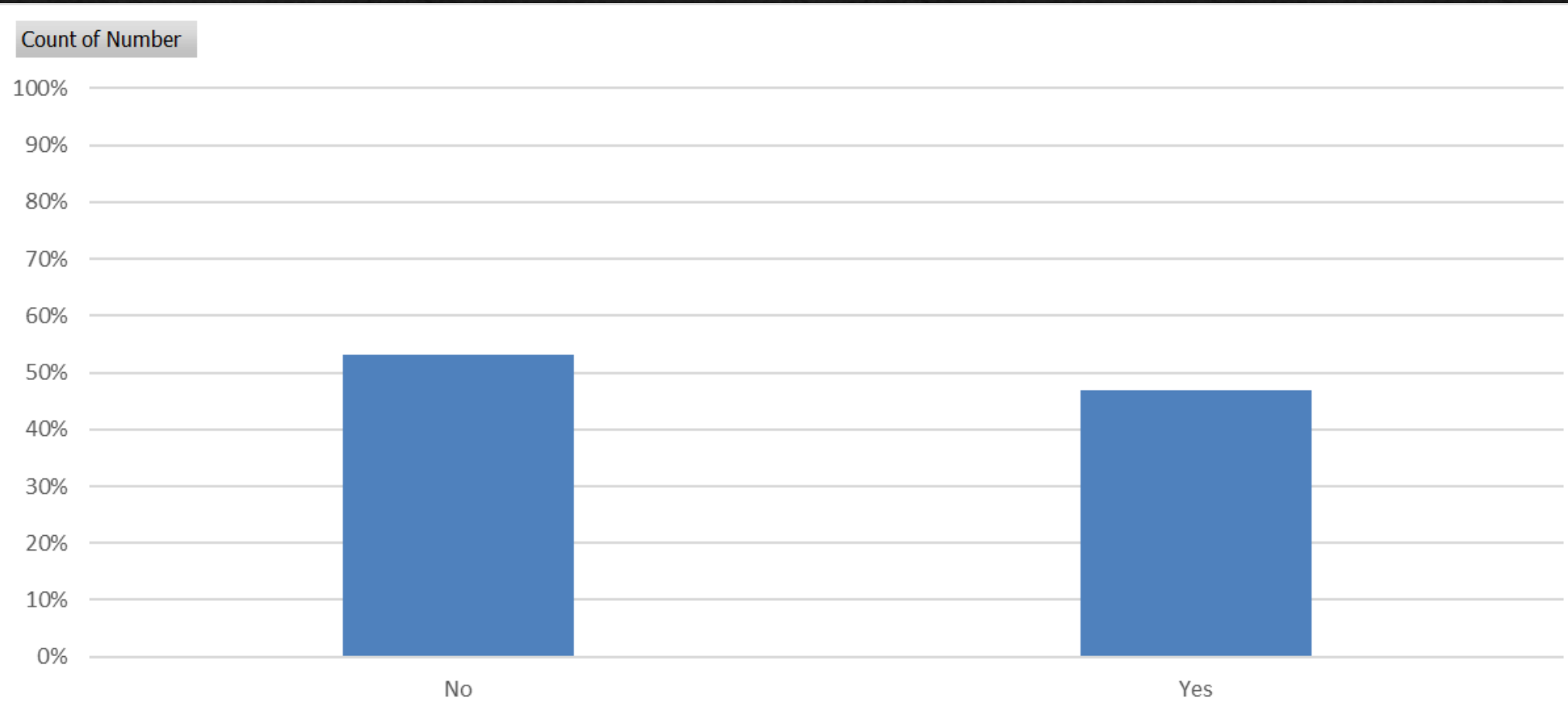
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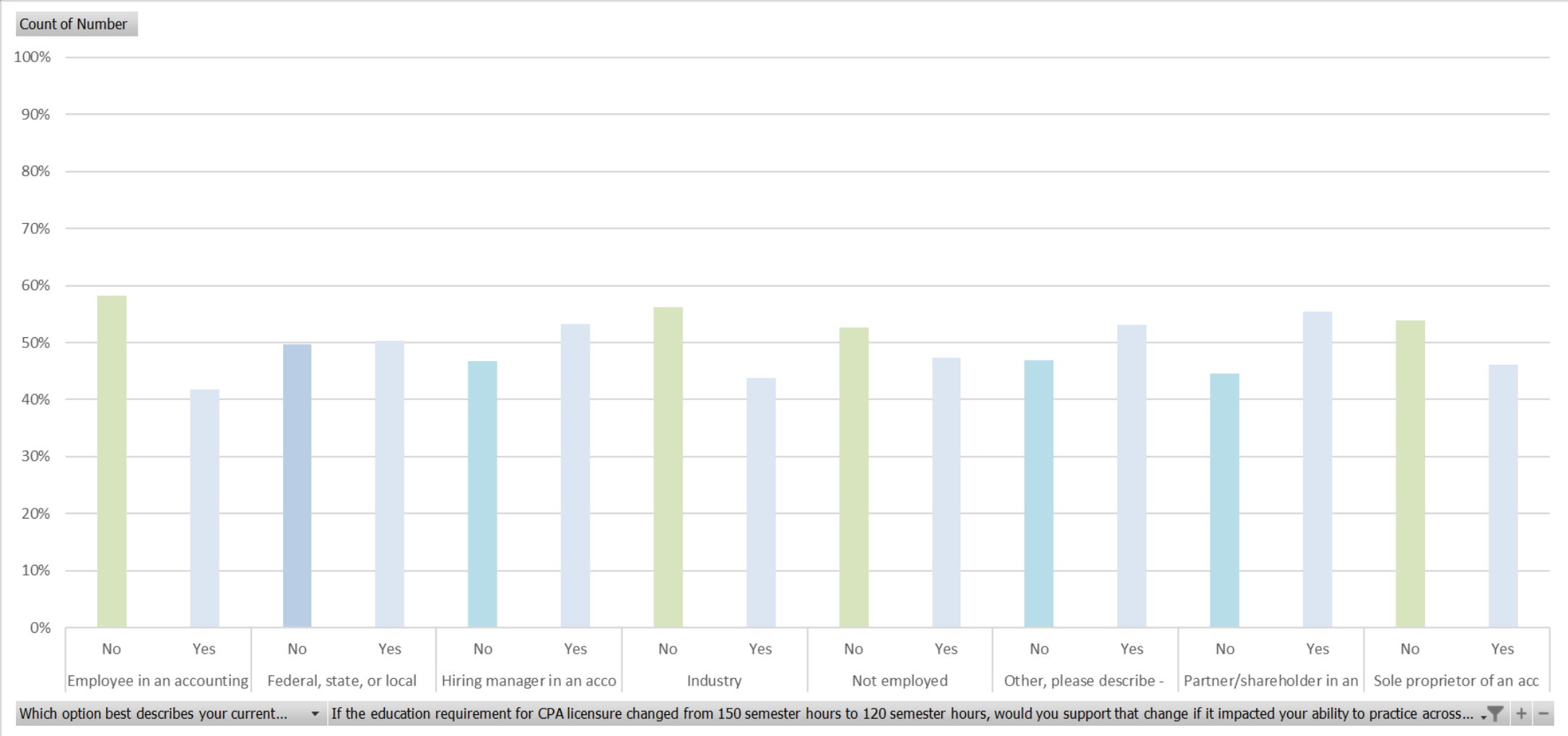


If the education requirement for CPA licensure changed from 150 semester hours to 120 semester hours, would you support that change if it impacted your ability to practice across state lines?

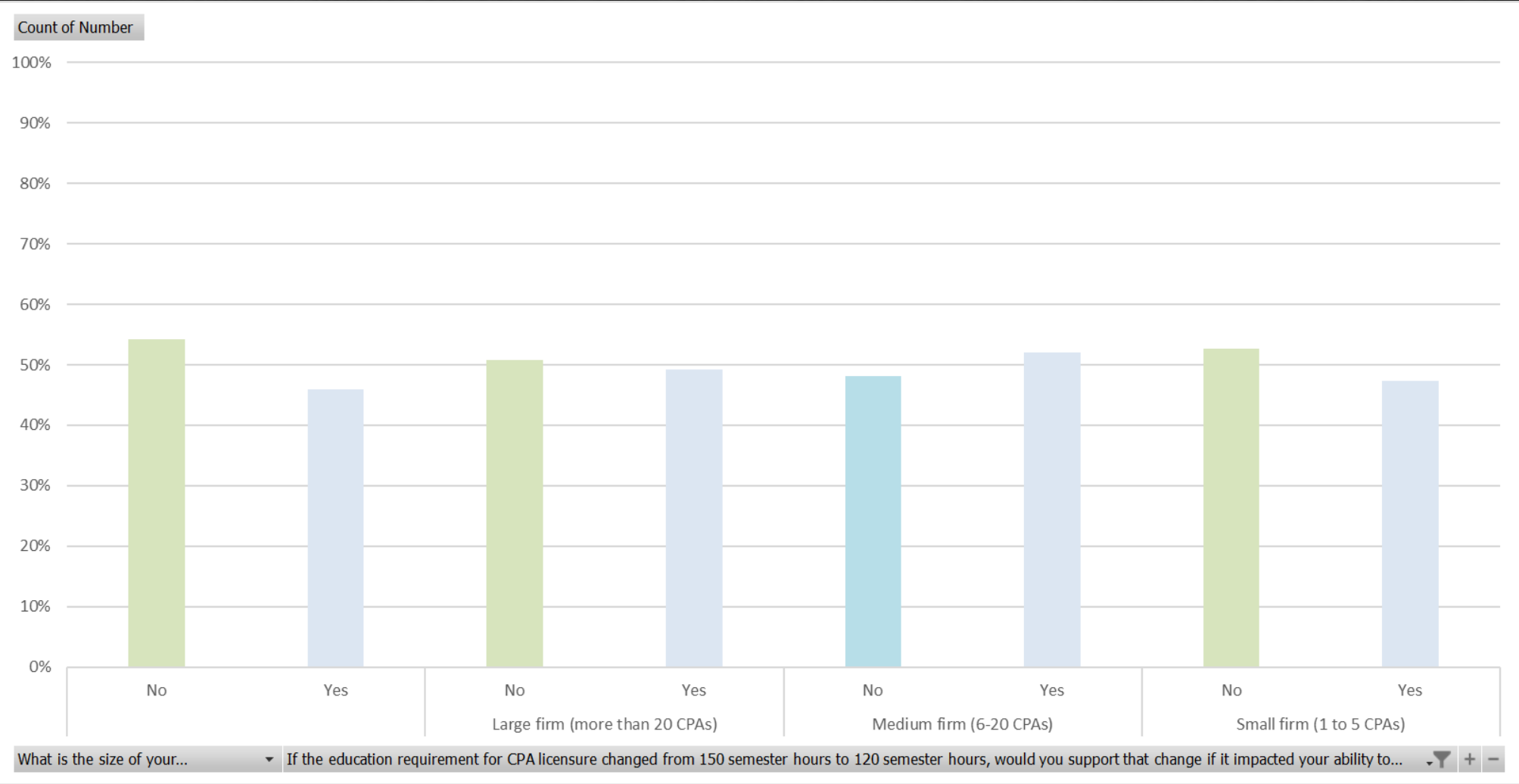


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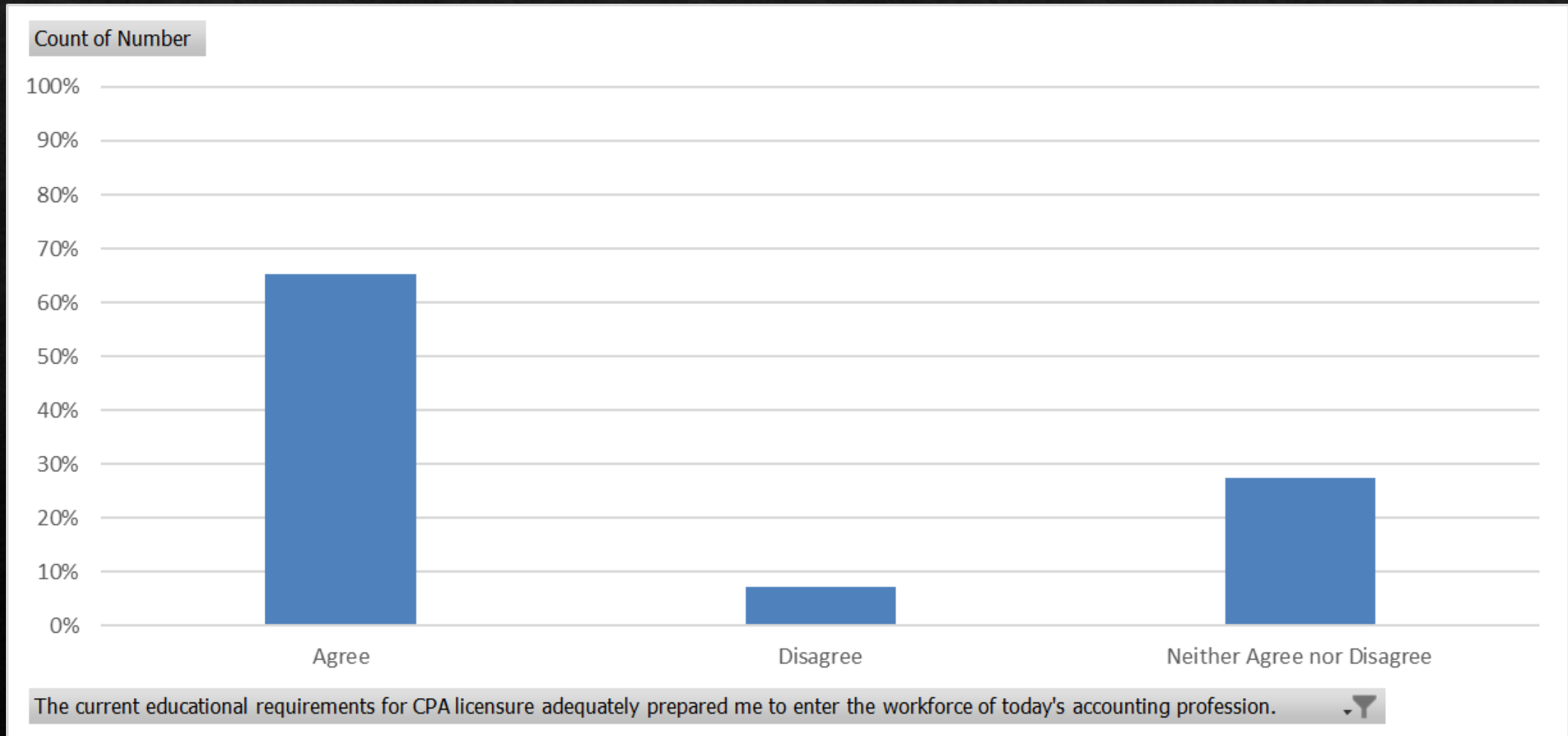
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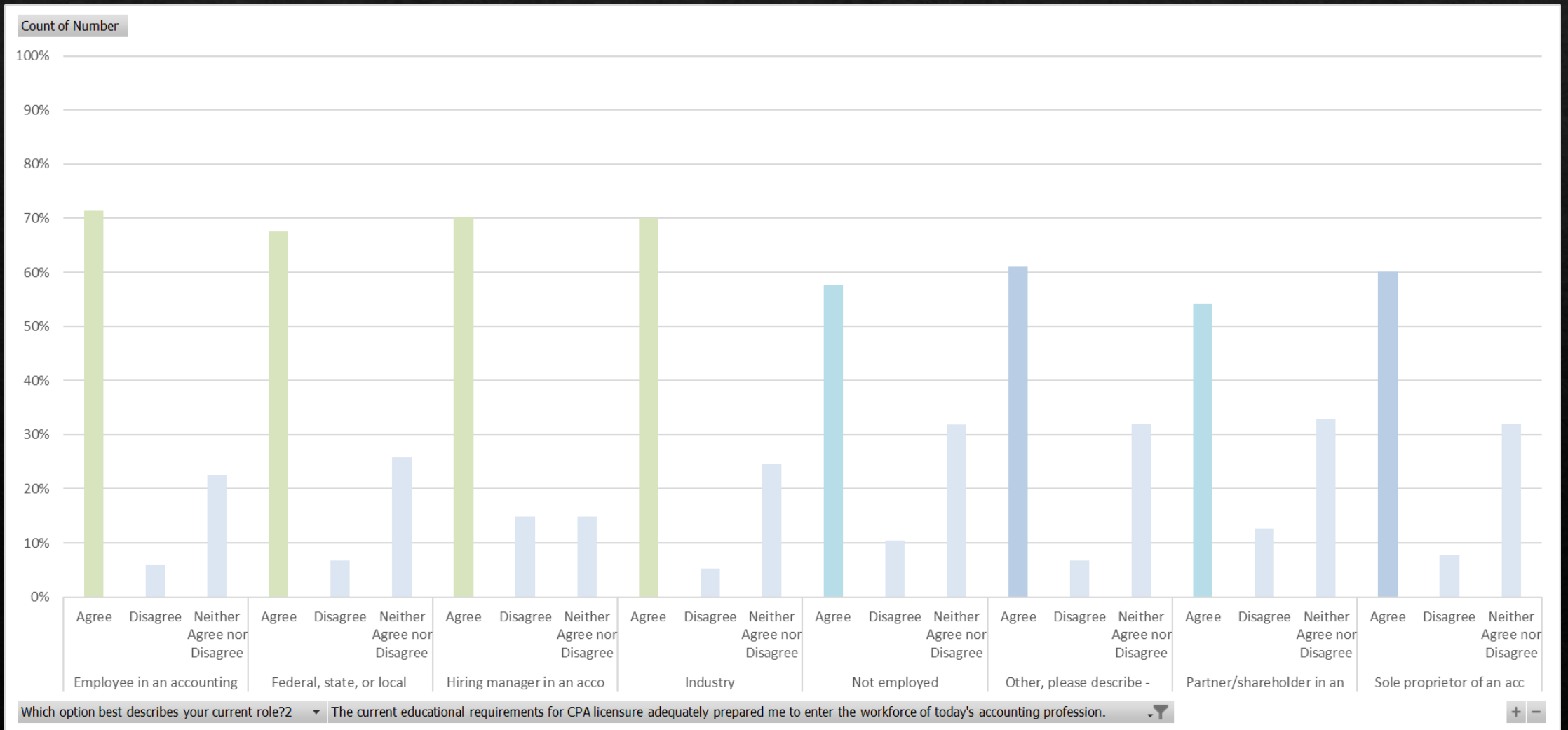
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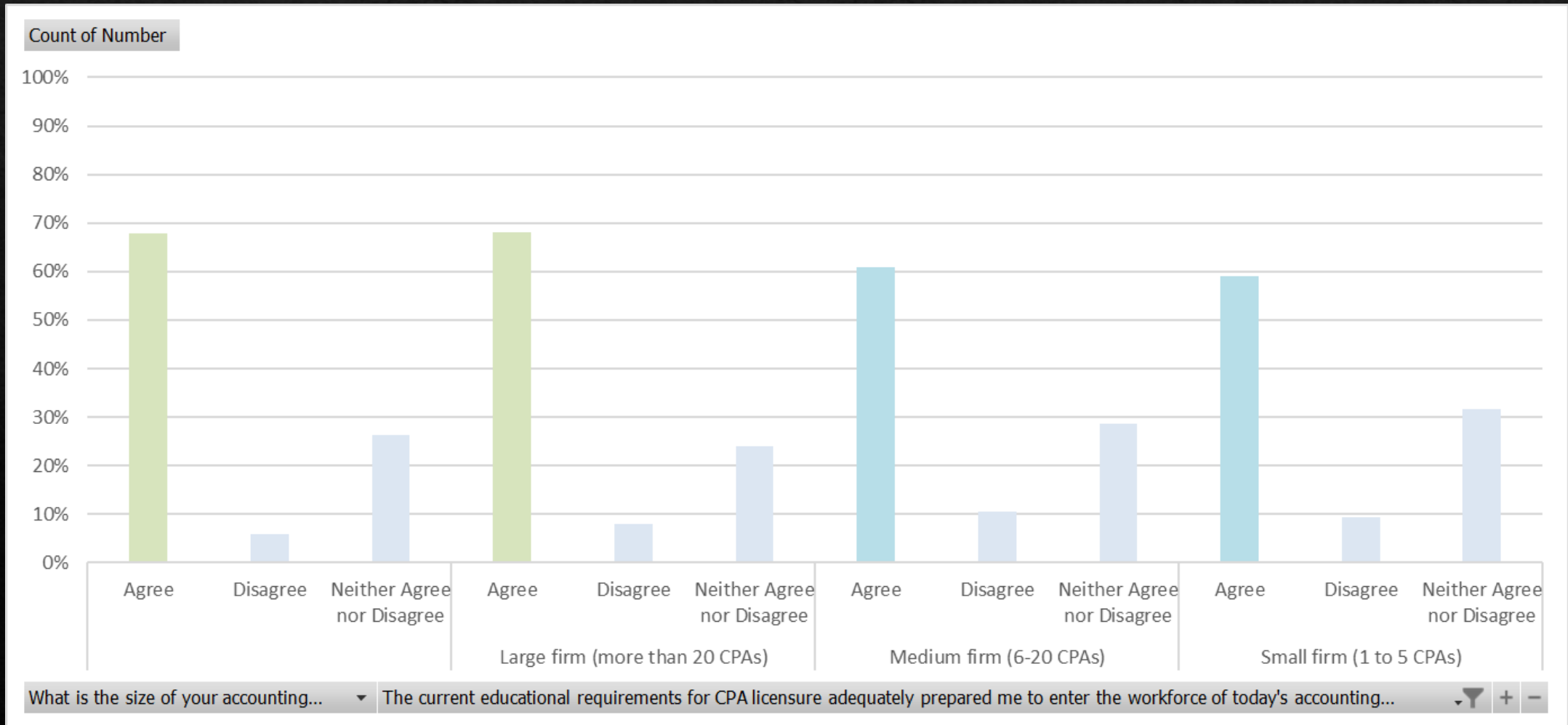
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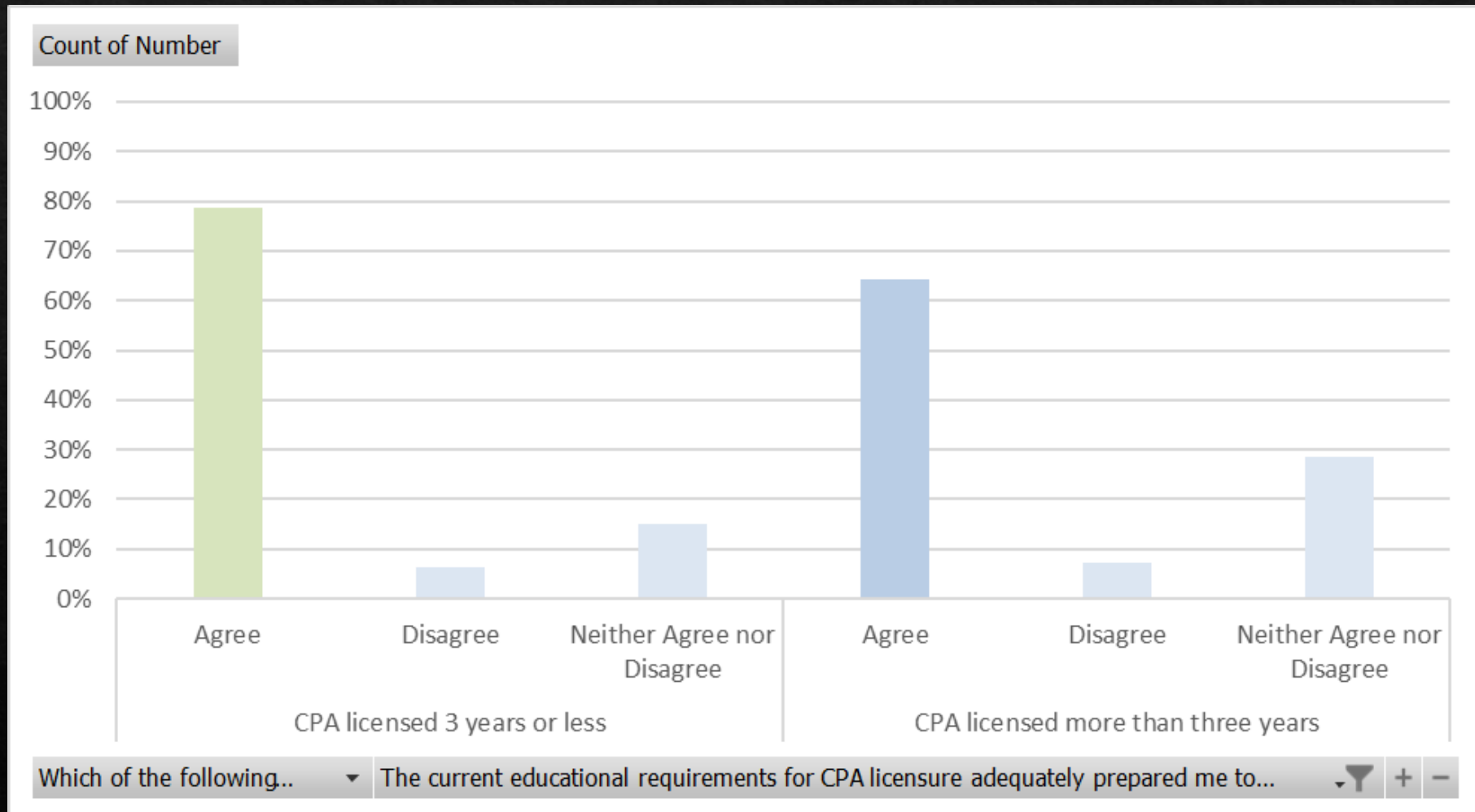
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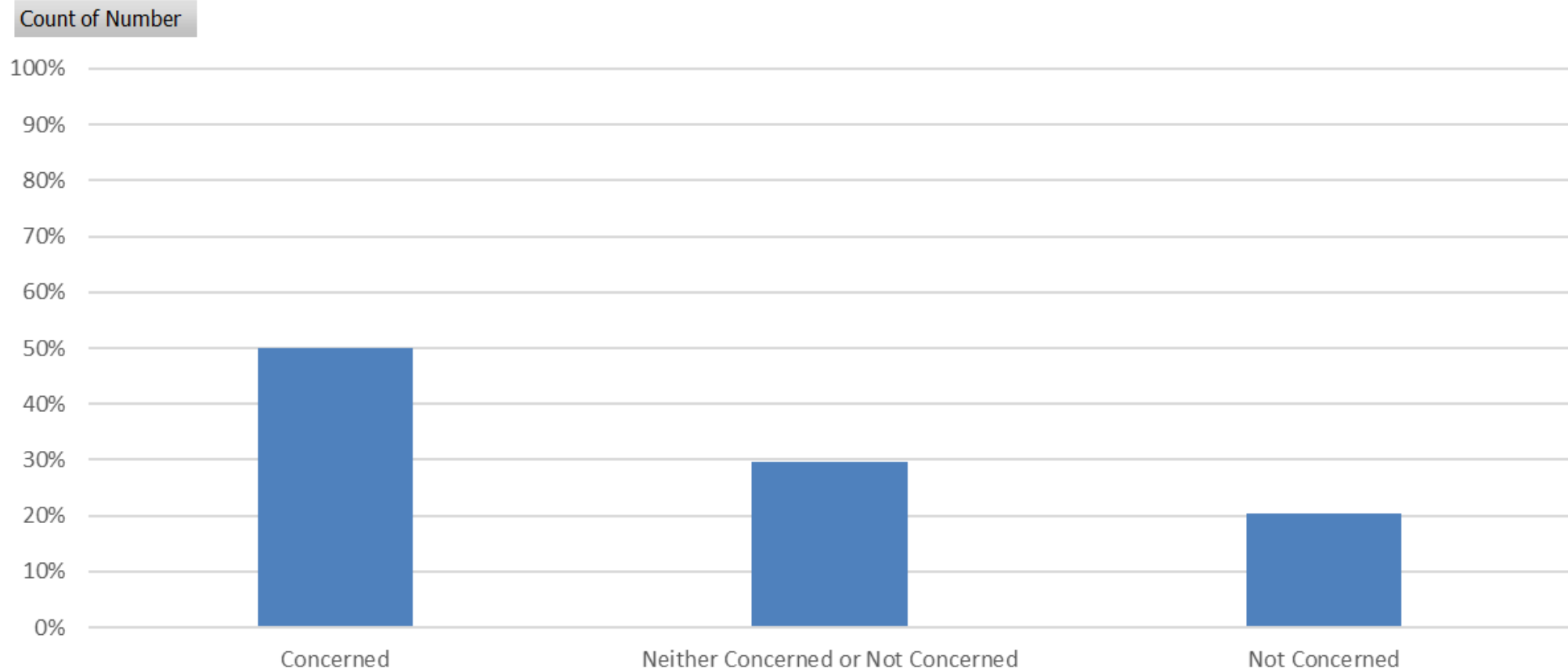
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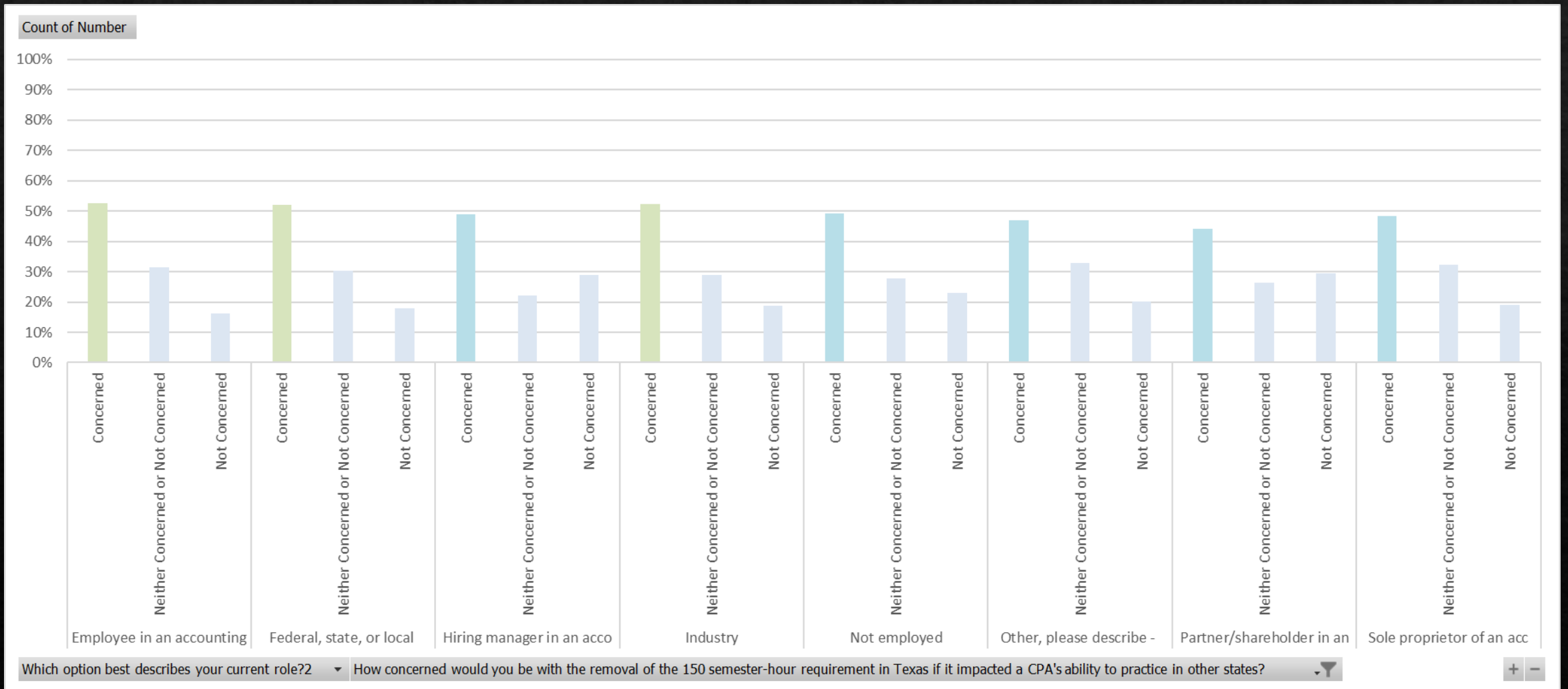
How concerned would you be with the removal of the 150 semester-hour requirement in Texas if it impacted a CPA's ability to practice in other states?



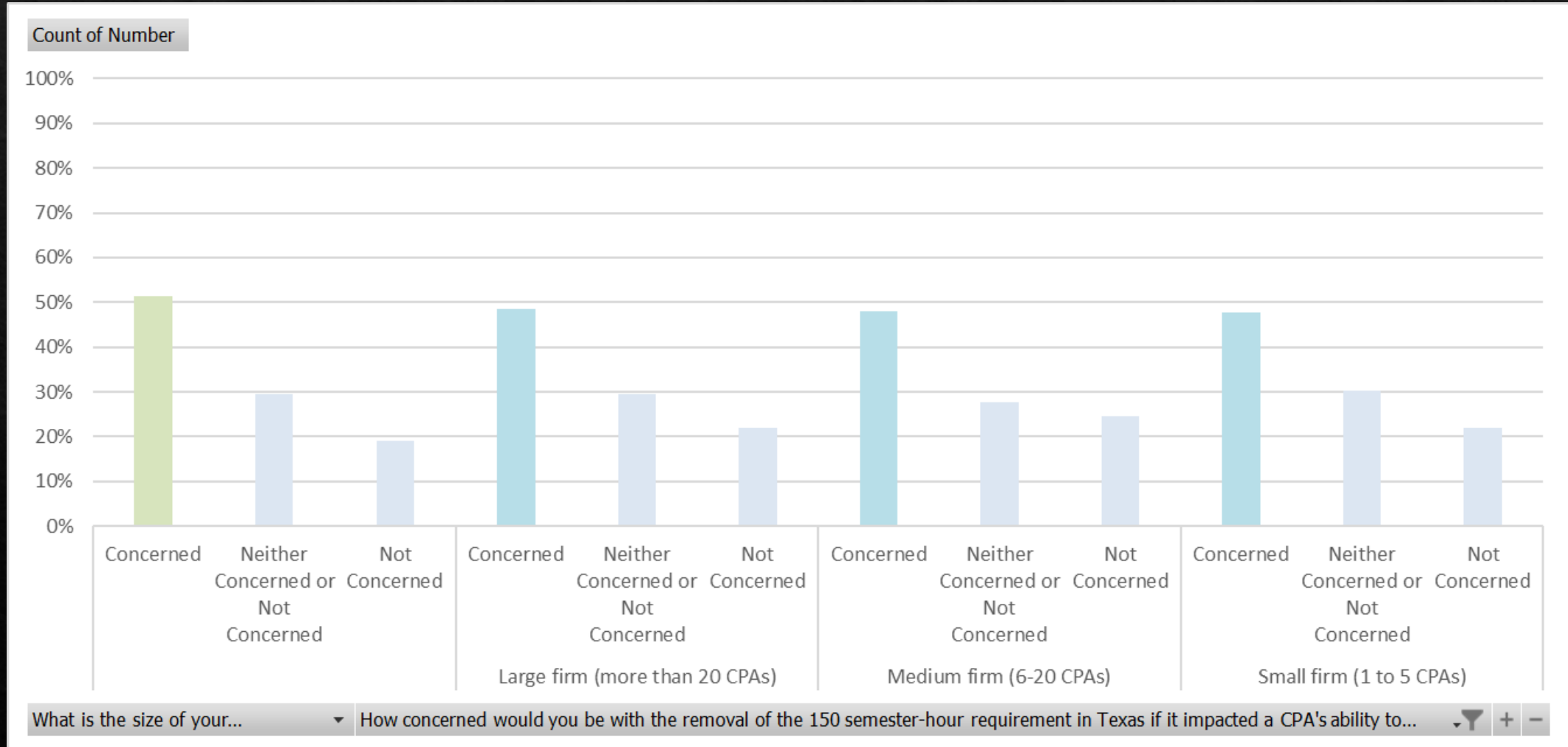
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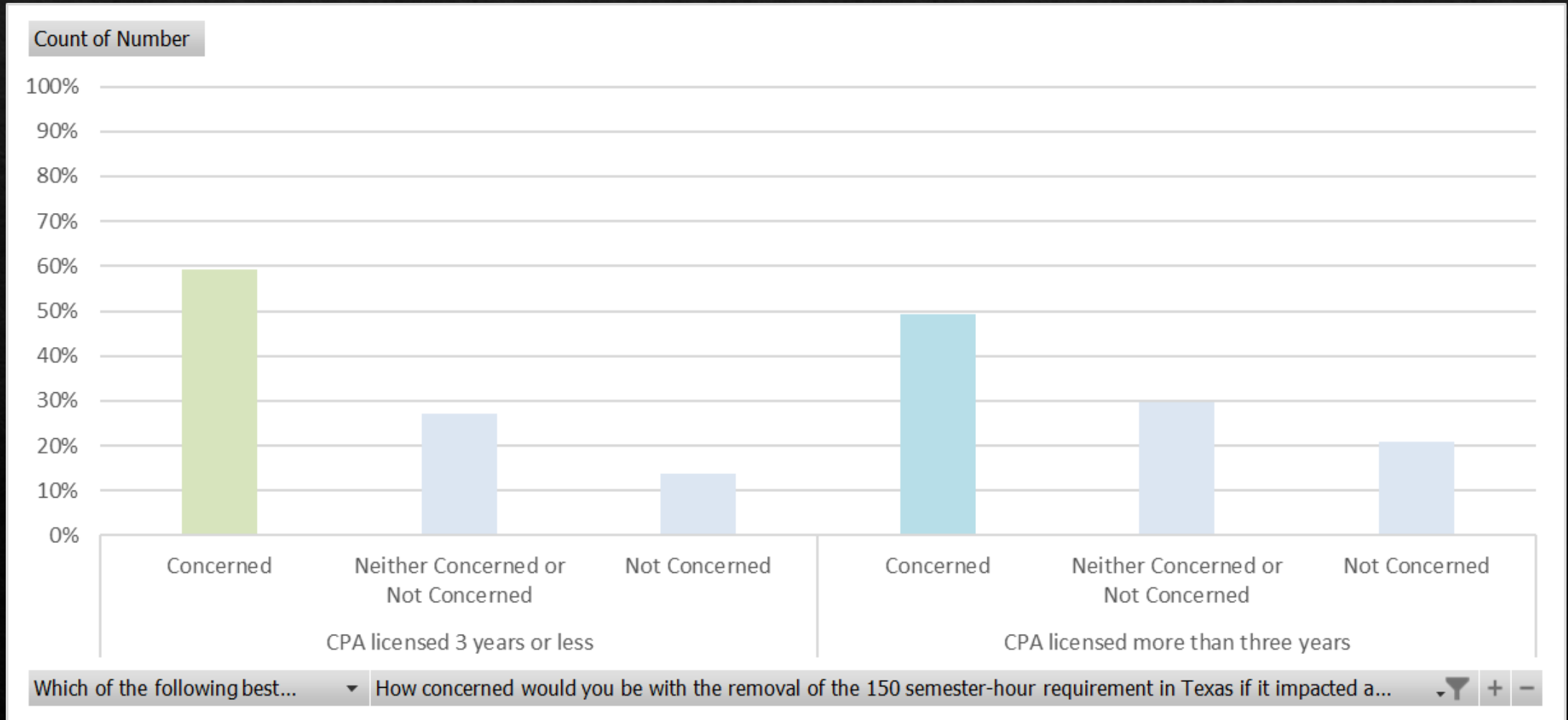
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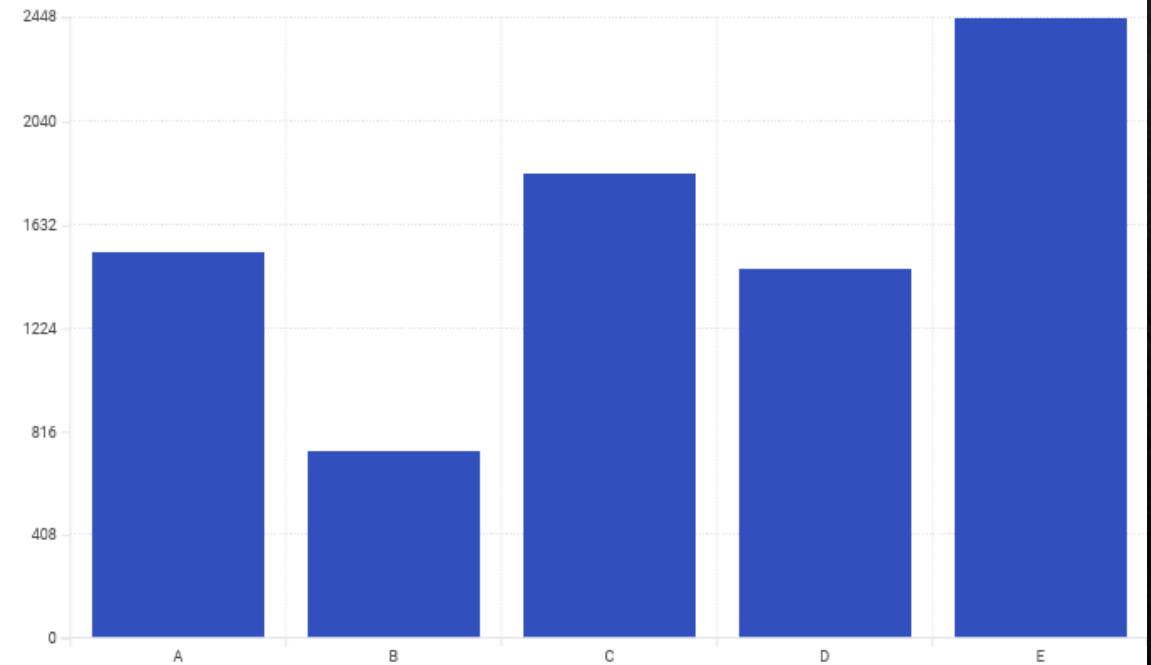
If you pursued a master's degree, what influenced your decision? (Mark all that apply.)

Show results for

If you pursued a master's degree, what influenced your decision? (Mark all that a... ▾

#	Answer	Count	% of respondents	% of answers
A	Ability to earn a higher salary	1,521	30%	19%
B	Dual degree option	740	15%	9.3%
C	Being more attractive to employers	1,832	37%	22.9%
D	More prepared to enter profession	1,455	29%	18.2%
E	N/A - I did not pursue a Master's degree	2,447	49%	30.6%

7995 answers from 5003 respondents



If you resided in Texas when you obtained your CPA license, did you relocate for your first job?

