

**Recognized Courses in
Accounting/Tax Research and Analysis**

March 6, 2026

Board Rule 511.164(a)(1) – Definition of 150 Semester Hours to Qualify for Issuance of a Certificate with not Fewer than 150 Semester Hours, requires two semester credit hours in research and analysis for CPA certification through July 31, 2026.

Effective August 1, 2026, two semester credit hours in research and analysis is not required for CPA Certification.

For additional information on the requirement, refer to [Texas Administrative Code \(state.tx.us\)](https://www.texas.gov/legislation/tac) The following courses listed are recognized by the Board as meeting this requirement.

A minimum of two (2) semester hours in accounting research and analysis OR tax research and analysis must be completed at a Board-recognized college or university, and online authoritative accounting or tax literature is used. A syllabus should be provided to document the amount and level of research and analysis found in the course. The hours may be obtained through a stand-alone course or offered through an integrated approach. If the research and analysis is offered through integration, the educational institution must provide syllabi of the courses to document the content. Where the integration approach is used, one (1) semester hour, or quarter hour equivalent must be dedicated to research and analysis. To assist in identifying courses that may meet this requirement, the following information is provided. Courses with the same or similar names but offered at a different institution will not be recognized as meeting this requirement.

Course(s) identified by a university to meet the requirements for research and analysis in accounting or taxation should primarily address the identification, organization, and integration of diverse sources of information such as online authoritative accounting or tax literature and pronouncements, to reach a conclusion or make a decision; and should analyze accounting and taxation issues by reviewing information, using empirical data and analytical methods, recognizing data in patterned activities, forecasting, and integrating data. CPAs may be asked to conduct research and analysis when providing attest services, professional accounting services, or professional accounting work for clients and/or employers.

University	Courses Meeting the Accounting or Tax Research and Analysis Requirement
Abilene Christian University	MACC 619/640 Accounting Research - 2 hours
Amberton University	ACC 6165.E1 Tax Planning & Research – 2 hours
Angelo State University	ACCT 6317 Accounting Theory – 2 hours
Auburn University	ACCT 7110 Research in Accounting – 2 hours ACCT 7410 Tax Research – 2 hours

Austin Community College	ACNT 1393 Special Topics in Taxation: Federal Tax Research - 2 hour ACNT 2347 Accounting Research Analysis – 2 hours
Baylor University	ACC 3304 Introduction to Federal Taxation – 1 hour ACC 4330 Auditing, Attest & Assurance – 1 hour ACC 5355 Cases in Accounting – 2 hours ACC 5370 Tax Research - 2 hours ACC 5380 Advanced Financial Accounting Topics – 2 hours
Brigham Young University	ACC 402 Management Accounting – 1 hour ACC 405 Principles of Taxation – 1 hour ACC 523 Tax Research & Methodology – 2 hours
Clemson University	ACCT 8510 Tax Research – 2 hours ACCT 8520 Financial Accounting Theory & Research – 2 hours
Dallas Baptist University	ACCT 4332/5332 Financial Accounting Theory - 2 hours ACCT 6330 Tax Planning and Research - 2 hours ACCT 6355 Case Studies in Advanced Accounting Topics - 2 hours
Dallas College	ACNT 1393 Special Topics in Taxation (Research) – 2 hours
DeVry/Keller University	ACCT 440/540 Accounting Research - 2 hours
East Texas Baptist University	ACCT 4340 Accounting Theory – 2 hours
Elon University	ACC 3410 Fundamentals of Federal Taxation – 1 hour ACC 4970 Auditing – 1 hour ACC 6420 Federal Taxation – 1 hour ACC 6520 Advanced Audit & Assurance Services – 1 hour
Florida State University	TAX 5065 Research in Federal Taxation – 2 hours ACG 5135 Financial Accounting Theory & Standard Setting – 2 hours
Franklin University	ACCT 495 Accounting Research and Analysis – 2 hours
Hardin Simmons University	ACCT 4319/5319 Accounting Research, Analysis & Theory - 2 hours
Harding University	ACCT 397 Financial Accounting Research – 2 hours
Houston Christian University	ACCT 4201 Accounting Research – 2 hours
Houston Community College	ACNT 1491 Technical Writing and Research for Accountants - 2 hours (Two hours of this course may be used to meet the accounting requirements. All four hours of the course may not be used to meet the accounting requirements.)
Howard Payne University	ACCT 4391 Accounting Research – 2 hours
Indiana University	A440/A455 Applied Professional & Empirical Research in Accounting & Auditing – 2 hours A551 Tax Research – 1 hour A562 Advanced Financial Accounting – 2 hours A565 Accounting Systems – 1 hour A566 Internal Controls & IT Auditing – 1 hour A582 International Financial Reporting Standards – 1 hour A591 Financial Accounting Theory – 1 hour
Lamar University	ACCT 4310 Advanced Accounting – 2 hours ACCT 5310 Financial Accounting Research & Procedures – 2 hours ACCT 5330 Advanced Auditing - 2 hours ACCT 5361 Financial Statement Analysis – 2 hours ACCT 5390 Audit Research – 2 hours ACCT 5340 Tax Research – 2 hours

LeTourneau University	ACCT 3403 Federal Income Tax - 1 hour ACCT 4403 Auditing - 1 hour
Lone Star College	ACNT 1393 Special Topics in Taxation - 2 hours ACNT 2335/2336 Financial Statement Analysis – 2 hours ACNT 2337 International Financial Reporting - 1 hour
Louisiana State University	ACCT 4021 Cases in Accounting Policy – 2 hours ACCT 7201 Tax Aspects of Business Entities – 1 hour ACCT 7210 Tax Research, Planning & Business Decision Making – 2 hours ACCT 7250 Current Topics in Federal Income Taxation – 2 hours
Louisiana Tech University	ACCT 5213 Cases & Problems in Tax – 2 hours
Lubbock Christian University	ACC 5252 Accounting & Tax Research – 2 hours ACC 5301 Accounting Research – 2 hours ACC 5401 Accounting & Tax Research – 2 hours
McMurray University	ACCT 4365 Federal Tax Research – 2 hours ACCT 5325 Income Tax Research & Planning – 2 hours
Miami University	ACC 422/522 Financial Accounting Research – 1 hour ACC 628 Advanced Financial Acct – 2 hours
Midwestern State University	ACC 4223/5223 Accounting Research & Communications - 2 hours ACCT 5703 Federal Tax Research – 2 hours
New Mexico State University	ACCT 555 Tax Research – 2 hours ACCT 564 Financial Accounting Research – 2 hours
Northwood University	ACC 4070 Federal Tax Research – 2 hours
Ohio State University	ACCT/MIS 3400H Tax Accounting I – 1 hour AMIS 4780 Accounting Research and Practice – 1 hour ACCT 4784 Tax Research – 2 hours ACCT 6201 Professional Research in Accounting – 1 hour ACCT 7784 Tax Research – 1 hour
Oklahoma Christian University	ACCT 3513 Advanced Income Tax – 1 hour ACCT 4213 Advanced Accounting II – 1 hour ACCT 5163 Accounting Research & Quantitative Techniques – 2 hours
Oklahoma State University	ACCT 5013 Tax Research – 2 hours ACCT 5113 Financial Accounting Research – 2 hours
Ouachita Baptist University	ACCT 4813 Accounting & Tax Research – 2 hours
Our Lady of the Lake University	ACC 8350 Federal Tax Research – 2 hours
Park University	ACC 510 Accounting Research & Analysis – 2 hours
Pennsylvania State University	ACCT 405 Principles of Taxation 1 – 2 hours
Post University	ACCT 510 Research & Writing for the Accounting Profession – 2 hours
Prairie View A&M University	ACCT 3333 Federal Income Tax 1 - 1 hour ACCT 4223 Auditing - 1 hour ACCT 5143 Accounting Theory - 1 hour ACCT 5153 Tax Consulting - 1 hour

Rice University	MACC 511 Issues in Financial Reporting II – 1 hour MACC 515 Advance Revenue Recognition - 1 hour MACC 571 Federal Taxation – 1 hour
Sam Houston State University	ACCT 4317 Advanced Financial Accounting – 1 hour ACCT 4372 Auditing Principles – 1 hour ACCT 5311 Advanced Topics in Financial Reporting – 1 hour ACCT 5312 Advanced Accounting Research II – 1 hour ACCT 5315 Seminar in Accounting Theory – 1 hour ACCT 5352 Corporate & Pass-Through Entity Taxation – 1 hour ACCT 5399 Advanced Auditing, Theory & Practice – 1 hour
San Antonio College	ACNT 1391 Special Topics in Accounting (Research) – 2 hours
Schreiner University	ACCT 3305 Fundamentals of Individual Income Tax 1 hour ACCT 3306 Corporate & Partnership Taxation – 1 hour
Southeastern Oklahoma State University	ACCT 5273 Accounting & Tax Research – 2 hours
Southern Methodist University	ACCT 6239 Tax Research - 2 hours ACCT 6244 Financial Reporting Research – 2 hours
Southwestern Adventist University	ACCT 316 Intermediate Accounting II – 1 hour ACCT 418 Federal Income Tax – 1 hour
Southwestern University	ACC 36-324 Federal Tax – 1 hour ACC 36–524 Auditing – 2 hours
St. Edward's University	ACCT 3399/6399 Tax Research – 2 hours ACCT 4257/4357 Accounting Research – 2 hours ACCT 6309 Accounting Theory & Practice - 2 hours
St. Mary's University	AC 4344/5344 Corporate Accounting & Governance - 1 hour AC 4355/5355 Tax Research - 2 hours AC 8361 Financial Accounting Research & Communications - 1 hour
Stephen F. Austin State University	ACCT 5312 Seminar in Accounting Research and Analysis - 2 hours
Tarleton State University	ACCT 4301/5301 Financial Accounting - 1 hour ACCT 4305/5305 Federal Tax Accounting - 1 hour ACCT 5357 – Accounting Theory – 2 hours
Texas A&M International University	ACC 5392 Advanced Accounting Research-2 hours
Texas A&M University - Central Texas	ACCT 4324 Auditing – 1 hour ACCT 5305 Accounting Theory – 1 hour ACCT 5365 Accounting Research Seminar - 2 hours ACCT 5375 Tax Research – 2 hours
Texas A&M University - College Station	ACCT 405 Income Tax - 1 hour ACCT 407 Auditing - 1 hour ACCT 601 Financial Reporting 1 – 1 hour ACCT 602 Financial Reporting 2 – 1 hour ACCT 607 Audit Seminar - 2 hour ACCT 622 Accounting for Income Taxes – 2 hours ACCT 651 Development of Accounting Thought – 1 hour ACCT 680 Tax Research & Policy - 2 hours

Texas A&M University - Commerce	ACCT 340 Federal Income Tax Accounting – 1 hour ACCT 427 Auditing – 1 hour ACCT 521 Advanced Financial Accounting - 1 hour ACCT 528 Advanced Auditing – 1 hour ACCT 538 Individual Income Tax – 1 hour ACCT 540 Income Tax Accounting – 1 hour ACCT 551 Tax Research – 2 hours ACCT 563 Advanced Forensic Accounting – 1 hour ACCT 588 Independent Research – 2 hours
Texas A&M University - Corpus Christi	ACCT 3321 Federal Income Tax - 1 hour ACCT 4311 Auditing Principles & Procedures - 1 hour ACCT 5371 Professional Accounting Research - 2 hours
Texas A&M University - Kingsville	ACCT 4311 Introduction to Auditing - 2 hours hours (If course is used to meet the research requirement it cannot be used to meet the communications requirement.) ACCT 4395 Tax Research – 2 hours
Texas A&M University – San Antonio	ACCT 4308 Income Tax Accounting – 1 hour ACCT 4314 Business Combinations – 1 hour ACCT 4315 Advanced Accounting Problems – 1 hour ACCT 4318 Advanced Income Tax Accounting – 1 hour ACCT 5314 Advanced Accounting Problems – 1 hour ACCT 5316 Advanced Income Tax Problems – 1 hour ACCT 5317/5319 Special Problems – Seminar in Accounting and Tax Research – 2 hours
Texas A&M University – Texarkana	ACCT 324 Income Tax Accounting – 1 hour ACCT 424 Corporate Income Tax – 1 hour ACCT 558 Accounting & Auditing Research – 2 hours
Texas Christian University	ACCT 40003 Senior Honors Research - 2 hours ACCT 40253 Financial Reporting III – 2 hours ACCT 55153/70153 Financial Statement Analysis - 2 hours ACCT 70380 Tax Research – 1 hour
Texas Lutheran University	BUSI 478 Audit Principles – 1 hour ACCT 531 Corporate Tax – 1 hour ACCT 536 Accounting Theory and Research – 2 hours ACCT 537 Contemporary Accounting Topics – 2 hours ACCT 572 Advanced Auditing – 2 hours ACCT 573 Tax Research – 2 hours
Texas Southern University	ACCT 300 Accounting Information Systems – 2 hours ACCT 431 Advanced Accounting – 2 hours ACCT 436 Federal Income Tax II – 2 hours ACCT 438 Governmental and Not-for-Profit Accounting – 2 hours ACCT 445 Contemporary Topics in Accounting – 2 hours MBA 660 Advanced Topics in Accounting – 2 hours
Texas State University	ACC 5350 Professional Accounting Research – 2 hours ACC 5372 Tax Research – 2 hours
Texas Tech University	ACCT 5305 Accounting Research and Communication - 2 hours ACCT 5318 Income Tax Research and Planning – 2 hours
Texas Wesleyan University	ACC 4301 Individual Income Tax – 1 hour ACC 4303 Advanced Topics in Financial Accounting & Reporting – 1 hour ACC 4307/5307 Accounting Theory – 2 hours

Texas Women's University	BUS 4413 Tax Research – 2 hours BUS 5463 Advanced Tax Research – 2 hours BUS 5473 Financial Statement Analysis – 1 hour BUS 5493 Accounting Theory – 1 hour BUS 5513 International Accounting – 1 hour BUS 5733 Accounting Research – 2 hours
Trinity University	ACCT 5341 Accounting Theory– 1 hour ACCT 5443 Advanced Federal Tax – 1 hour ACCT 5444 Advanced Auditing - 1 hour ACCT 5390 Special Topics in Accounting Research – 2 hours
Tulane University	ACCN 7200 – Accounting Research – 2 hours TAXN 7280 – Research in Taxation – 2 hours
University of Alabama	AC 471 Corporate Tax – 1 hour AC 512 Advanced Financial Reporting & Analysis – 1 hour AC 532 Advanced Governance Risk Assessment & Assurance – 1 hour
University of Arkansas	ACCT 3843 Fundamentals of Taxation - 1 hour ACCT 4203 Fundamentals of Tax II – 1 hour ACCT 4963 Audit and Assurance Service - 1 hour
University of Central Arkansas	ACCT 6309 Tax Research & Planning – 1 hour ACCT 6310 Seminar in Accounting Theory – 1 hour
University of Dallas	ACCT 8380 Accounting Research Methods - 2 hours
University of Denver	ACTG 4240 Topics & Cases in Financial Accounting – 2 hours
University of Georgia	ACCT 7415 Tax Policy & Research – 2 hours ACCT 7700 Accounting Policy & Research – 2 hours
University of Houston - Clear Lake	ACCT 4343 Understanding Financial Statements - 1 hour ACCT 4352 Advanced Financial Accounting - 1 hour ACCT 4353 Federal Taxation of Business Entities - 1 hour ACCT 4361 International Accounting - 1 hour ACCT 5234 Corporate and Pass Through Entity Taxation - 1 hour ACCT 5431 Advanced Accounting - 1 hour ACCT 5531 International Accounting - 1 hour ACCT 6731 Seminar: Financial Statement and Accounting Information Quality Analysis - 1 hour
University of Houston - Downtown	ACC 4321 Financial Reporting Theory - 2 hours ACC 4325 Tax Research and Methodology - 2 hours MBA 6314 Accounting Research & Writing – 2 hours
University of Houston - Main Campus	ACCT 5376/7370 Advanced Financial Statement Auditing - 2 hours ACCT 5377/7378 Government and Nonprofit Accounting - 2 hours ACCT 7350 International Financial Reporting and Analysis - 2 hours ACCT 7362 Tax Research - 2 hours ACCT 7363 Contemporary Accounting Topics - 2 hours ACCT 7365 Seminar Accounting Theory - 2 hours ACCT 7379 Current Issues in Taxation – 2 hours
University of Houston - Victoria	ACCT 4311 Principles of Federal Income Tax –1 hour ACCT 6354 Corporate Taxation – 1 hour ACCT 6372 Advanced Studies in Taxation – 2 hours ACCT 6373 Contemporary Issues in Accounting- 2 hours ACCT 6376 Tax Research – 2 hours

University of Iowa	ACCT 4500/6A:147 Accounting Measurements: Research & Analysis – 2 hours ACCT 9150 Tax Research – 2 hours
University of Kansas	ACCT 722 Research Financial Accounting Issues – 2 hours ACCT 731 Tax Research – 2 hours ACCT 742 Advanced Auditing – 2 hours
University of Louisiana – Lafayette	ACCT 551 Financial Accounting Research – 2 hours
University of Mary Hardin Baylor	BACC 3391/4352/4390/6252/6352 Accounting Research - 2 hours
University of Michigan	ACC 555 Corporate Finance Research & Reporting – 2 hours
University of Mississippi	ACCY 310 Systems - 1 Hour ACCY 405 Income Taxes I - 1 hour ACCY 509 Income Taxes II - 1 hour ACCY 530 Information Technology Auditing - 2 hours ACCY 603 Seminar in Contemporary Taxation - 1 hour ACCY 609 Systems Seminar - 2 hours ACCY 612 Tax Research Seminar - 2 hours
University of Missouri	ACCTCY 8423 Tax Research & Procedure – 2 hours ACCTCY 8433 Mergers & Acquisitions Tax – 2 hours
University of Nebraska – Lincoln	ACCT 815 Tax Research & Planning – 1 hour ACCT 831 Seminar in Auditing – 1 hour
University of New Orleans	ACCT 6151 Federal Tax Practice Procedures and Report Writing – 2 hours
University of North Carolina – Chapel Hill	MAC 840 Taxation Research – 2 hours MAC 832 Financial Research – 2 hours
University of North Texas - Dallas	ACCT 5110 Fundamentals of Accounting Research – 2 hours ACCT 5310 Tax Research & Administrative Procedure - 2 hours
University of North Texas - Denton	ACCT 4430 Accounting Research & Data Analytics – 2 hours (valid Fall 2025) ACCT 4980 Accounting Research & Data Analytics – 2 hours (Fall 2024 & Spring 2025) ACCT 5110 Fundamentals of Accounting Research - 2 hours ACCT 5310 Tax Research & Administrative Procedure - 2 hours
University of Notre Dame	MSA 70113 Topics in Accounting Measurement & Disclosure – 2 hours (if course is used to meet the research requirement it cannot be used to meet the communications requirement.) MSA 70160 Taxes & Business Strategy – 2 hours MSA 70161 Tax Research – 2 hours
University of Oklahoma	ACCT G5351 Applied Financial Statement Analysis Lab - 1 hour ACCT G5352 Financial Statement Analysis Theory and Methods - 1 hour ACCT 5353 Financial Statement Analysis - 2 hours ACCT 5613 Tax Research and Practice - 2 hours ACCT 6553 Accounting Theory & Research - 2 hours
University of Phoenix	ACC 497 Topics in Accounting Research - 2 hours ACC 541 Accounting Theory & Research - 2 hours
University of St. Thomas	ACCT 5331 Seminar in Accounting - 2 hours ACCT 6314 Contemporary Issues in Finance & Accounting – 2 hours
University of South Carolina	ACCT 734 Accounting Research & Communications – 2 hours ACCT 750 Tax Research & Communications – 2 hours

University of Southern California – Los Angeles	ACCT 490 Directed Research – Prof. Resp, Acct concepts, Research & Policy – 2 hours ACCT 550T – Federal Tax Research & Professional Responsibilities – 2 hours ACCT 585 Professional Responsibilities in Accounting: Concepts, Research & Policies – 2 hours
University of Texas - Arlington	ACCT 4321/5321 Research in Accounting Issues - 2 hours ACCT 5339 Tax Planning and Research - 2 hours
University of Texas - Austin	ACC 356 Accounting Concepts and Research - 1 hour ACC 355 Intro to Taxation - 1 hour ACC 358C Intro to Assurance Services - 1 hour ACC 362 Auditing and Control - 1 hour ACC 380K.2 Financial Accounting Standards & Analysis II (Advanced) - 1 hour ACC 380K.4 Intro to Assurance Services - 1 hour ACC 380K.7 Financial Statement Analysis - 1 hour ACC 380K.11 Intro to Taxation - 1 hour ACC 383K.8 Advanced Auditing - 1 hour ACC 384.1 Tax Research Methodology - 2 hours
University of Texas - Dallas	ACCT 3350 Individual Income Tax – 1 hour ACCT 4302 Accounting Research – 1 hour ACCT 4334/6334 Auditing - 1 hour ACCT 6333 Advanced Financial Reporting – 1 hour ACCT 6356 Tax Research - 2 hour ACCT 6392 Advanced Auditing – 1 hour
University of Texas - El Paso	ACCT 5310 Contemporary Accounting Issues – 1hour ACCT 5320 Taxation of Partners, Partnerships and S Corporations - 1 hour ACCT 5321 Advanced Topics in Federal taxation – 1hour ACCT 5322 Accounting and Tax Research and Analysis - 2 hours ACCT 5323 Advanced Auditing - 2 hours ACCT 5325 Estate and Gift Taxation – 1 hour ACCT 5326 Advanced Corporate Taxation – 1 hour ACCT 5328 Federal Income Tax - Partnerships & Corporations - 1 hour ACCT 5335 International Accounting - 1 hour ACCT 5394 Current Issues in Accounting – 1 hour
University of Texas - Permian Basin	ACC 4314/6314 Accounting Research - 2 hours ACCT 6305 – Topics in Financial Accounting – 1 hour ACCT 6315 – Topics in Federal Tax – 1 hour
University of Texas – Rio Grande Valley	ACCT 4332 Accounting Research – 2 hours ACCT 6320 Accounting and Financial Analysis - 2 hours ACCT 6341 Accounting Research & Communications – 2 hours (If course is used to meet the research requirement it cannot be used to meet the communications requirement.) ACCT 6360 Tax Research – 2 hours ACCT 6375 Financial Statement Analysis – 2 hours
University of Texas - San Antonio	ACC 3043 Federal Income Taxation - 1 hour ACC 4013 Auditing - 1 hour ACC 6003 Management Control Systems - 2 hours ACC 6013 Financial Accounting Theory - 2 hours ACC 6043 Tax Research - 2 hours
University of Texas - Tyler	ACCT 5310 Research Problems in Federal Income Taxation - 2 hours ACCT 5360 Advanced Problems in Accounting - 1 hour ACCT 5385 Advanced Accounting Research & Theory 2 hours

University of the Incarnate Word	ACCT 4325 Federal Income Tax Research – 2 hours ACCT 6345 Federal Tax: Corporate, Partnership, and Tax Research - 2 hours ACCT 6348 Advanced Audit Research – 2 hours
University of Tulsa	ACCT 4023/6023 Tax Planning & Personal Investments – 2 hours ACCT 5333/7333 Advanced Financial Reporting & Analysis – 2 hours
University of Virginia	GCOM 7320 Accounting Policy – 2 hours GCOM 7410 Tax Research – 2 hours
University of Wisconsin – Madison	ACCT IS 724 Tax Research, Procedures & Analysis – 2 hours
Wake Forest University	ACC 705 Accounting Research & Communications – 1 hour ACC 712 Accounting for Business Combinations & multinational Corporations – 1 hour ACC 736 Tax aspects of Financial Statements – 1 hour ACC 754 Advanced Audit – 1 hour
Wayland Baptist University	ACCT 3309 Accounting Theory & Analysis – 2 hours
West Texas A&M University	ACCT 6306 Seminar in Accounting Theory - 2 hours ACCT 6309 Seminar in Tax Research - 2 hours ACCT 6310 Seminar in Auditing - 2 hours
Western Governors University	D252 Accounting Research & Critical Thinking – 2 hours

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