TITLE 20 – DEPARTMENT OF COMMERCE AND INSURANCE
Division 2010 – Missouri State Board of Accountancy
Chapter 2 – General Rules

EMERGENCY AMENDMENT

20 CSR 2010-2.041 Eligibility Requirements for the CPA Examination. The board is amending the purpose statement and sections (2) and (3).

PURPOSE: This amendment implements the provisions of section 326.280, RSMo, and creates a temporary rule to include an additional licensure pathway and define accounting concentration as required in the educational pathways in statute. The accounting concentration is required for Uniform CPA Exam eligibility, and the rule defines the education coursework necessary to meet the accounting concentration required for examination eligibility.

EMERGENCY STATEMENT: Section 326.280, RSMo, was passed during the 103rd General Assembly, 2026 and became effective on August 28, 2026. This piece of legislation changed the requirements for an individual exam eligibility and certified public accountant (CPA) license by defining the educational requirements that serve as an accounting concentration, which is a requirement for exam eligibility and all licensure options. As the new licensure pathway is effective August 28, 2026, the Missouri State Board of Accountancy believes there is a compelling need to warrant emergency action. This emergency amendment is necessary to provide clear guidance on the educational requirements for applicants seeking eligibility for the Uniform CPA Examination and ultimately licensure as a CPA in Missouri and to align with the statutory changes effective August 28, 2026.

*As a result, the Missouri State Board of Accountancy finds there is a compelling governmental interest, which requires this emergency action. A proposed amendment, which covers the same material, will be published in the October 15, 2026, issue of the **Missouri Register**. The scope of this emergency amendment is limited to the circumstances creating the emergency and complies with the protections extended in the **Missouri** and **United States Constitutions**. The Missouri State Board of Accountancy believes this emergency amendment is fair to all interested persons and parties under the circumstances. This emergency amendment was filed Sept. 9, 2026, becomes effective Sept. 23, 2026, and expires March 21, 2027.*

*PURPOSE: This rule determines the eligibility requirements an applicant shall meet in order to qualify to sit for the certified public accountant examination as a Missouri candidate **and defines the accounting concentration as required for licensure.***

(1) The applicant must comply with section 326.277, RSMo.

(2) The equivalent of a concentration in accounting shall be determined in the following manner:

[(A) For candidates whose applications for the initial examination are or were received prior to June 30, 2021, the concentration or major in accounting, or the equivalent of a concentration in accounting shall be sixty (60) semester hours of accounting and other related courses. At least thirty-three (33) semester hours shall be accounting courses with at least one (1) course in auditing and at least eighteen (18) semester hours of accounting courses taken at the upper division level. For the purposes of this rule "upper division level" courses shall mean courses taken beyond the elementary level. The remaining twenty-seven (27) semester hours shall be in accounting or other areas of business administration such as business law, statistics, economics, finance, marketing, management, information technology and business communications. These courses shall be taken at an accredited college or university recognized by the board.]

*[(B)]***(A)** For candidates whose applications for initial examination are received *[on or after June 30, 2021,]* **prior to August 28, 2026,** the concentration in accounting shall include a total of at least forty-eight (48) semester **credit** hours, including a minimum of twenty-four (24) semester **credit** hours of accounting and twenty-four (24) semester **credit** hours of business courses. *[These courses shall be taken at an accredited college or university recognized by the board.*

1. Accounting courses should include some or all of the following:

A. Accounting information systems;
B. Accounting research and analysis;
C. Attestation engagements;
D. Data analytics, data interrogation techniques, and/or digital acumen in an accounting context, whether taken in the business school or in another college or university program, such as the engineering, computer science, or math programs;
E. Ethics (accounting course);
F. Financial accounting and reporting for business organizations;
G. Financial accounting and reporting for government and not-for-profit entities;
H. Financial statement analysis;
I. Financial statement auditing;
J. Formal independent study;
K. Formal internships;
L. Fraud examination;
M. Internal controls and risk assessment;
N. Managerial or cost accounting;
O. Mergers and acquisitions;
P. Tax and financial planning;
Q. Taxation;
R. Tax Research and analysis; or
S. Other accounting-related content areas included in the Uniform CPA Examination Blueprints or as may be approved by the board.

2. Business courses should include some or all of the following:

A. Business communications;
B. Business law;
C. Data analytics, data interrogation techniques, and/or digital acumen, whether taken in the business school or in another college or university program, such as the engineering, computer science, or math programs;
D. Economics;
E. Ethics (business course);
F. Finance;
G. Formal independent study;
H. Formal internships;
I. Information systems or technology;
J. Management;
K. Marketing;
L. Quantitative methods;
M. Statistics; or
N. Other business-related content areas included in the Uniform CPA Examination Blueprints or as may be approved by the board.]

*[3]***1.** Of the forty-eight (48) semester **credit** hours, a

maximum of nine (9) semester credit hours may be from formal, supervised internships or independent study in the areas of accounting and business in undergraduate and/or graduate level courses.

(B) For candidates whose applications for initial examination are received on or after August 28, 2026, an accounting concentration or equivalent shall consist of:

1. At least twenty-four (24) semester credit hours in accounting, excluding introductory or principles-level financial and managerial accounting courses, and including at least one course in each of the following areas:

A. Financial accounting;

B. Auditing;

C. Taxation; and

D. Managerial/cost accounting.

2. Of the twenty-four (24) semester credit hours in accounting, a maximum of six (6) semester credit hours may be from formal, supervised internships or independent study in the areas of accounting. Of the six (6) semester credit hours, three (3) semester credit hours are allowed when obtaining a baccalaureate degree and an additional three (3) semester credit hours may be applied toward the accounting concentration when obtained in graduate level courses or baccalaureate plus thirty (30) semester credit hours pathway.

3. For candidates qualifying under paragraphs (2)(A) and (2)(B) of 20 CSR 2010-2.061, at least twenty-four (24) semester credit hours in business-related courses, such as finance, management, marketing, economics, business law, information systems, statistics, or other business disciplines approved by the board.

(3) Any United States universities or colleges accredited by one (1) of the following six (6) regional accreditors**, or their successor organizations,** are recognized by the board to satisfy the accreditation requirement of section 326.277.2, RSMo:

(A) Higher Learning Commission;

(B) Middle States Commission on Higher Education;

(C) New England Commission on Higher Education;

(D) Northwest Commission on Colleges and Universities;

(E) Southern Association of Colleges and Schools Commission on Colleges; or

(F) WASC Senior College and University Commission.

(4) The board may also recognize specialized accreditations which meet or exceed the accreditation standards of the Association to Advance Collegiate Schools of Business-International (AACSB) or Accreditation Council for Business Schools and Programs (ACBSP).

(5) The board, or its designee, will complete a transcript review. In reviewing transcripts, the board may rely on the accreditation to assess the overall quality of the educational institutions. An applicant shall produce transcripts and any other course information as the board may request in order to determine education hours, including acceptable instructions, quality, and concentration in accounting.

(6) Quarter credit hours may be converted to semester credit hours by multiplying quarter credit hours by two-thirds (2/3). For example, thirty-six (36) quarter hours are equal to twenty-four (24) semester credit hours.

(7) The board may, in its discretion, allow any applicant to take the examination; however, approval to take the exam shall not create any presumption that the applicant is fit for licensure nor otherwise prohibit the board from exercising its discretion in considering an application for licensure as set forth in section 326.310, RSMo.

(8) The provisions of this rule are declared severable. If any provision of this rule is held invalid by a court of competent jurisdiction, the remaining provisions of this rule shall remain in full force and effect, unless otherwise determined by a court of competent jurisdiction to be invalid.

AUTHORITY: section 326.262, RSMo 2016, and sections 326.277, 326.280.1., ***326.283,*** *and 326.310, RSMo Supp.* ***[2020] 2026****. This rule originally filed as 4 CSR 10-2.041. Original rule filed Sept. 13, 1978, effective Jan. 13, 1979. For intervening history, please consult the* ***Code of State Regulations****. Emergency amendment was filed Sept. 9, 2026, effective Sept. 23, 2026, expires March 21, 2027. An emergency and a proposed amendment covering this same material will be published in the October 15, 2026, issue of the* ***Missouri Register****.*

PUBLIC COST: This emergency amendment will not cost state agencies or political subdivisions more than five hundred dollars ($500)) in the time the emergency is effective.

PRIVATE COST: This emergency amendment will not cost private entities more than five hundred dollars ($500) in the time the emergency is effective.