Incoming arrows designate prerequisite(s). Courses having more than one incoming arrow have more than one accounting prerequisite. For example, ACCT 462 has two accounting prerequisites, ACCT 330 and ACCT 361. (Courses may also have additional non-accounting prerequisites not shown on this diagram.)

Shaded boxes are accounting electives.
Two electives minimum must be completed for graduation.

Students are encouraged to complete 150 semester hours of university credit over 9 semesters to fully satisfy education requirements for becoming a CPA. A ninth semester is also useful in allowing more time to complete professional examination electives beyond the minimum.