The following slides were presented to students at California State University, Fullerton on Thursday, September 14, 2017.

In case of questions about the requirements related to the Uniform CPA Examination (CPA Exam) or Initial Licensure as a CPA, please contact:

For CPA Exam related questions: (916) 561-1703; examinfo@cba.ca.gov.

For Initial Licensure related questions: (916) 561-1701; licensinginfo@cba.ca.gov.
Uniform CPA Examination and CPA Licensure Requirements

Suzanne Gracia and Janet Zimmer
Coordinators,
Examinations and Initial Licensing Unit

Rev (9/2017)
Obtaining a CPA License in California

- Examination
- Education
- Experience

Rev (9/2017)
Educational Requirements for the Uniform CPA Examination

• Conferral of a bachelor’s degree or higher

• Completion of 24 semester units in accounting subjects

• Completion of 24 semester units in business-related subjects

Rev (9/2017)
Uniform CPA Examination

• National Computer-based Exam.
• Consists of Four Parts:
  • Auditing and Attestation
  • Business Environment and Concepts
  • Financial Accounting and Reporting
  • Regulation

Rev (9/2017)
Applying for the CPA Exam

- Create a Client Account
- Application Remittance Form and Fee
- Select Your Sections
- Pay Your Fees to NASBA
- Notice to Schedule
- Schedule Your Exam

Rev (9/2017)
Testing and Scores

• Be on Time
• NTS/Forms of ID
• Scores Posted to Client Account
• Congratulatory Letter

Rev (9/2017)
Obtaining a CPA License in California

- Examination
- Education
- Experience
Educational Requirements for CPA Licensure

In addition to the exam requirements:
• Completion of 150 total semester units
• Completion of 20 semester units of accounting study
• Completion of 10 semester units of ethics study (3 semester or 4 quarter units in courses devoted to accounting ethics or accountants’ professional responsibilities)
Experience Requirements for CPA Licensure

• General Authority
  • One Year General Experience

• Attest Authority
  • Minimum 500 Attest Hours

Rev (9/2017)
When You Are Ready to Apply

• The Bonus “E”

• Fingerprinting

• Application, Photo and Fee

• Criminal Conviction Disclosure Form

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Examinfo@cba.ca.gov (916) 561-1703
Licensinginfo@cba.ca.gov (916) 561-1701

Rev (9/2017)
Self Assessment Worksheets

http://www.dca.ca.gov/cba/applicants/ed-requirements.shtml

Rev (9/2017)
Educational Requirements for CPA Licensure Self-Assessment Worksheet  
_(effective January 1, 2017)_

When you apply for your Certified Public Accountant license you must document completion of a minimum of 150 semester units of college coursework to include a baccalaureate degree or higher, 24 semester units each in accounting and business-related subjects, 20 units of accounting study, and 10 units of ethics education. This self-assessment worksheet is designed to assist you in evaluating the education you have already completed and planning for any future education.

**U.S. Degree or Foreign Equivalent**

Baccalaureate: _____ BA ________

Master of Accounting: _____ MS ________

Master of Taxation: _______

Master of Law in Taxation: _______

Note: If you completed one of these three master’s degrees you are deemed to have met the 20 semester units of accounting study.

Rev (9/2017)
# Educational Requirements for CPA Licensure

**Baccalaureate Degree & 150 Semester Units**

## 24 Semester Units – Accounting Subjects
- Accounting
- Financial Reporting
- Auditing
- Financial Statement Analysis
- Taxation
- External & Internal Reporting

## 24 Semester Units – Business-Related Subjects
- Business Administration
- Economics
- Marketing
- Computer Science & Information Systems
- Business Management
- Finance
- Statistics
- Business-related law courses offered at an accredited law school
- Business Communications
- Business Law
- Mathematics
- Any accounting subjects in excess of the 24 units needed to fulfill the accounting requirement
# Core Accounting Subjects Requirement (24 Semester Units)

<table>
<thead>
<tr>
<th>College / University</th>
<th>Course No.</th>
<th>Course Title</th>
<th>Semester Units</th>
<th>Quarter Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSU Fullerton</td>
<td>ACCT 201A</td>
<td>Financial Accounting</td>
<td>3</td>
<td></td>
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<tr>
<td></td>
<td>ACCT 201B</td>
<td>Managerial Accounting</td>
<td>3</td>
<td></td>
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<tr>
<td></td>
<td>ACCT 301A</td>
<td>Intermediate Accounting</td>
<td>3</td>
<td></td>
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<tr>
<td></td>
<td>ACCT 301B</td>
<td>Intermediate Accounting</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>ACCT 302</td>
<td>Cost Accounting</td>
<td>3</td>
<td></td>
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<td></td>
<td>ACCT 307</td>
<td>Accounting Information Systems</td>
<td>3</td>
<td></td>
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<tr>
<td></td>
<td>ACCT 308</td>
<td>Concepts of Federal Income Tax Accounting</td>
<td>3</td>
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<tr>
<td></td>
<td>ACCT 401</td>
<td>Advanced Accounting</td>
<td>3</td>
<td></td>
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<tr>
<td></td>
<td>ACCT 402</td>
<td>Auditing</td>
<td>3</td>
<td></td>
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<tr>
<td></td>
<td>ACCT 403</td>
<td>Accounting for Governmental and Nonprofit Entities</td>
<td>3</td>
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<tr>
<td></td>
<td>ACCT 405</td>
<td>Forensic Accounting</td>
<td>3</td>
<td></td>
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<tr>
<td></td>
<td>ACCT 408</td>
<td>Taxation of Business Entities</td>
<td>3</td>
<td></td>
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<tr>
<td></td>
<td>ACCT 420</td>
<td>Advanced Cost Accounting</td>
<td>3</td>
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<tr>
<td></td>
<td>ACCT 422</td>
<td>Internal Audit Control</td>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

Total semester and quarter units: 42

Total quarter units multiplied by 2/3: 28

Sum equals total semester units: 42
# Core Business-Related Subjects Requirement (24 Semester Units)

<table>
<thead>
<tr>
<th>College / University</th>
<th>Course No.</th>
<th>Course Title</th>
<th>Semester Units</th>
<th>Quarter Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSU Fullerton</td>
<td>BUAD 201</td>
<td>Business Writing</td>
<td>3</td>
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<tr>
<td></td>
<td>ECON 201</td>
<td>Principles of Economics</td>
<td>3</td>
<td></td>
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<tr>
<td></td>
<td>ECON 202</td>
<td>Principles of Macroeconomics</td>
<td>3</td>
<td></td>
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<tr>
<td></td>
<td>MATH 135</td>
<td>Business Calculus</td>
<td>3</td>
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<td></td>
<td>MATH 130</td>
<td>A Short Course in Calculus</td>
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<td></td>
<td>MATH 150A</td>
<td>Calculus I</td>
<td>4</td>
<td></td>
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<tr>
<td></td>
<td>BUAD 301</td>
<td>Advanced Business Communication</td>
<td>3</td>
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<tr>
<td></td>
<td>ECON 315</td>
<td>Intermediate Business Microeconomics</td>
<td>3</td>
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<td></td>
<td>ECON 320</td>
<td>Intermediate Macroeconomic Analysis</td>
<td>3</td>
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<td></td>
<td>FIN 320</td>
<td>Financial Management</td>
<td>3</td>
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<td></td>
<td>MGMT 339</td>
<td>Managing Operations</td>
<td>3</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Total semester and quarter units</th>
<th>Total quarter units multiplied by 2/3</th>
<th>Sum equals total semester units</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td>35</td>
</tr>
</tbody>
</table>

Rev (9/2017)
20 Semester Units – Accounting Study

- Minimum 6 semester units in accounting subjects (see above)
- Maximum 14 semester units in business-related subjects (see above)
- Maximum 9 semester units in other academic work relevant to business and accounting (maximum 3 units from any one area)
  - Skills-based courses – Courses completed in the following disciplines: English, Communications, Journalism, and the Physical, Life, Natural, & Social Sciences
  - Foreign Languages/Cultural & Ethnic Studies – Courses in foreign languages (including sign language) and courses with the terms culture, cultural, or ethnic in the titles
  - Industry-based courses – Courses with the words “industry” or “administration” in the title or courses completed in the following disciplines: Engineering, Architecture, and Real Estate
- Maximum 4 semester units in internships/independent studies in accounting and/or business-related subjects
- Completion of a Master of Accounting, Taxation, or Laws in Taxation is equivalent to 20 semester units of accounting study

Rev (9/2017)
# Accounting Study Requirements (20 Semester Units)

If you completed a qualifying master’s degree, skip this section. (see page 1)

<table>
<thead>
<tr>
<th>College / University</th>
<th>Course No.</th>
<th>Course Title</th>
<th>Semester Units</th>
<th>Quarter Units</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td><strong>Accounting Subjects</strong> (minimum of 6 semester units)</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>ACCT 445</td>
<td>Valuation Concepts and Topics for Accountants</td>
<td>3</td>
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<td></td>
<td>ACCT 460</td>
<td>Seminar in Financial Statement Analysis</td>
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<td></td>
<td><strong>Business-related Subjects and/or Other Academic Work Related to Accounting and Business</strong></td>
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<tr>
<td>CSU Fullerton</td>
<td>ISDS 351</td>
<td>Principles of Information Systems</td>
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<td>ISDS 361A</td>
<td>Business Analytics</td>
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<td>ISDS 361B</td>
<td>Business Analytics II</td>
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<td></td>
<td>MKTG 351</td>
<td>Principles of Marketing</td>
<td>3</td>
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<td>Any Global Business Requirement Class</td>
<td>3</td>
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</tr>
</tbody>
</table>

Total semester and quarter units

Total quarter units multiplied by 2/3

Sum equals total semester units 21
## Accounting Study Requirements (20 Semester Units)

If you completed a qualifying master's degree, skip this section. (see page 1)

<table>
<thead>
<tr>
<th>College / University</th>
<th>Course No.</th>
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<th>Semester Units</th>
<th>Quarter Units</th>
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<tbody>
<tr>
<td><strong>Accounting Subjects</strong> <em>(minimum of 6 semester units)</em></td>
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</table>

| **Business-related Subjects and/or Other Academic Work Related to Accounting and Business** | | | | |
|                                                                                       | | | | |
|                                                                                       | | | | |
|                                                                                       | | | | |
|                                                                                       | | | | |
|                                                                                       | | | | |

Total semester and quarter units

Total quarter units multiplied by 2/3

Sum equals total semester units
10 Semester Units – Ethics Study (Resulting from Passage of SB 773)

- Minimum 3 semester or 4 quarter units in accounting ethics or accountants’ professional responsibilities.
  - The course must be completed at an upper division level or higher, unless it was completed at a community college.

- Maximum 7 semester or 11 quarter units in courses in any of the following subject areas:
  - Auditing
  - Business Leadership
  - Corporate Governance
  - Ethics
  - Human Resources Management
  - Management of Organizations
  - Organizational Behavior
  - Business, Government & Society
  - Business Law
  - Corporate Social Responsibility
  - Fraud
  - Legal Environment of Business
  - Morals
  - Professional Responsibilities

- Maximum 3 semester or 4 quarter units in courses from the following disciplines:
  - Philosophy
  - Religion
  - Theology
  - Course title must contain one of the following words or terms, or the sole name in the course title is the name of the discipline.

  ▪ Introduction
  ▪ Introductory
  ▪ General
  ▪ Principles of
  ▪ Fundamentals of
  ▪ Foundations of
  ▪ Survey of

Rev (9/2017)
## Ethics Education Requirements (10 Semester or 15 Quarter Units)

<table>
<thead>
<tr>
<th>College / University</th>
<th>Course No.</th>
<th>Course Title</th>
<th>Semester Units</th>
<th>Quarter Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSU Fullerton</td>
<td>MGMT 246</td>
<td>Business and Its Legal Environment</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>CSU Fullerton</td>
<td>MGMT 340</td>
<td>Organizational Behavior</td>
<td>3</td>
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</tr>
<tr>
<td>CSU Fullerton</td>
<td>ACCT 415</td>
<td>Accounting Ethics for Professionals</td>
<td>4</td>
<td></td>
</tr>
</tbody>
</table>

Total semester and quarter units: 10
Total quarter units multiplied by 2/3: 10
Sum equals total semester units: 10
Contact Us

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