



**California Board of Accountancy**  
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1 The California Board of Accountancy has illustrated proposed changes to the regulatory  
 2 text in the following manner: the 45-day text proposed to be added is underlined; text  
 3 proposed to be deleted is displayed in ~~strikeout~~. The 15-day text to be added is double  
 4 underlined; text proposed to be deleted is displayed in ~~double strikeout~~.

5  
 6 **Proposed Regulatory Language**  
 7 **Article 2 of Title 16, California Code of Regulations**  
 8 **Sections 6, 7.1, 7.3, 8.2, 9.2, 9.3 and 13**  
 9

10 **§ 6. Examination Required, Passing Grades, Provisions for Disabled Applicants.**  
 11

12 (a) Every candidate for the CPA license is required to pass or to have passed the  
 13 Uniform Certified Public Accountant Examination prepared by the American Institute of  
 14 Certified Public Accountants (AICPA) or to otherwise have met the examination  
 15 requirements of Business and Professions Code Sections 5082, 5092, ~~or 5093~~, or  
 16 5093.5 and the requirements of this article.

17  
 18 (1) From [OAL: insert effective date of these regulations] until December 31,  
 19 2023, the Uniform Certified Public Accountant Examination shall be computer-  
 20 based and include four test sections designated by the AICPA.

21  
 22 (2) On or after January 1, 2024, the Uniform Certified Public Accountant  
 23 Examination shall be computer-based and include a core component comprised  
 24 of three required test sections and a discipline component comprised of a  
 25 minimum of three test sections, only one of which is required. The  
 26 forementioned test sections shall be named by the test publisher, AICPA.

27  
 28 (b) The passing score for any test section of the Uniform Certified Public Accountant  
 29 Examination is 75.

30  
 31 (c) A disabled candidate, upon request and presentation of satisfactory evidence of  
 32 need, in accordance with the Americans with Disabilities Act will be afforded such  
 33 accommodation in the examination procedures or the examination conditions as may be  
 34 reasonable.  
 35

1 (d) For the purposes of this Division, “computer-based” or “computer-based testing”  
2 means a computer-based format for testing designed to be administered to a test taker  
3 through the use of a computer.

4  
5 (e) For the purposes of this Article, “test section” or “section of the examination” means  
6 a distinct test section within the Uniform Certified Public Accountant Examination that is  
7 scored individually and for which credit can be achieved when passed.

8  
9 (f) For purposes of this Article, “early entry” or “early admission” means the admittance  
10 to the examination specified in this section prior to completing the educational  
11 requirements pursuant to Business and Professions Code Section 5093.

12  
13 Note: Authority cited: Section 5010, Business and Professions Code. Reference:  
14 Sections 313.2, 5082, 5082.1, 5082.3, 5092, ~~and 5093~~ and 5093.5, Business and  
15 Professions Code.

## 16 17 18 **§ 7.1. Credit Status for the Computerized Uniform CPA Examination.**

19  
20 ~~(a) Upon the commencement of computer-based testing in California, The conditions set~~  
21 ~~forth in this subsection for administration of the examination specified in Section 6(a)(1)~~  
22 ~~shall apply until December 31, 2023. An aApplicants may sit for the four test sections of~~  
23 ~~the computer-based Uniform Certified Public Accountant Examination set forth in~~  
24 ~~Section 6(a)(1) individually and in any order. An aApplicants who fails to pass any~~  
25 ~~section of the examination may retake that section. When the applicant has credit for all~~  
26 ~~four test sections of the examination within a rolling 18-month period as defined in~~  
27 ~~subsection (b), the applicant shall be considered to have passed the examination.~~

28  
29 (b) On or after January 1, 2024, an applicant may sit for test sections of the examination  
30 specified in Section 6(a)(2) individually and in any order. When the applicant has credit  
31 for all three core test sections and one discipline test section within a rolling 1830-month  
32 period as defined in subsection (c), the applicant shall be considered to have passed  
33 the examination. In addition, the following conditions for the administration of that  
34 examination shall apply:

35  
36 (1) Applicants shall be issued an Authorization to Test and a Notice to Schedule  
37 as set forth in Sections 8.1 and 8.2.

38  
39 (2) Applicants are given credit for test sections passed.

40  
41 (3) Applicants who fail any core test section may retake that section subject to  
42 the requirements in Section 8.2. Requests to retake a failed test section are  
43 accepted on a continuous basis by the submission of an application for an  
44 Authorization to Test that is approved by the Board.

1 (4) Applicants may take any discipline test section but may schedule only one  
2 discipline test section at a time.

3  
4 (5) Applicants who receive credit for passing one discipline test section will not  
5 be permitted to take another discipline test section unless the credit has expired  
6 in accordance with subsection (c).

7  
8 (6) Applicants who fail a discipline test section may retake any discipline test  
9 section provided they do not have credit status for any other discipline test  
10 section. Requests to retake a failed test section are accepted on a continuous  
11 basis by the submission of an application for an Authorization to Test pursuant to  
12 Section 8.2 that is approved by the Board.

13  
14 ~~(bc)~~ Except as provided in subsections ~~(c) and (d)(2)~~ and (e), an applicants shall retain  
15 credit for any test section(s) the applicant has passed for the applicable rolling period as  
16 defined in 7.1(a) or (b) for 18 months. ~~for an~~ The rolling 18-month period  
17 ~~beginning~~ begins with the date that the first passing score for a test section of the exam  
18 ~~was passed~~ is released. At the end of the The rolling 18-month period, concludes with  
19 the date the applicant takes the final test section passed, regardless of when the score  
20 is released. Once credit for that a section expires, and that section must be retaken re-  
21 taken and passed to re-establish credit.

22  
23 ~~(ed)~~ A candidate may sit for any unpassed section of the examination only one time  
24 during each testing window. A testing window is a three-month period as determined by  
25 the American Institute of Certified Public Accountants during which applicants may take  
26 the exam. There are four three-month testing windows in a year. To allow for routine  
27 maintenance, the exam may be unavailable for up to one month during each testing  
28 window. Early entry applicants qualifying under Section 9.3 shall have a condition  
29 placed on any credits earned in accordance with this subsection and shall only be  
30 provided conditional credit scores by the Board. For the purposes of this subsection, the  
31 “condition” or “conditional credit” shall mean that such credit shall not be used to pass  
32 the examination specified in Section 6 until completing the requirements specified in  
33 Section 5093 of the Business and Professions Code, and meeting the requirements of  
34 subsection (d)(1).

35  
36 (1) Early entry applicants that submit satisfactory evidence, as defined in Section  
37 2.8, of completing educational requirements within 240 days of submitting the  
38 application in Section 9.3 to the Board, shall have the condition on any earned  
39 credits removed and credit will be granted in accordance with this Section and  
40 Section 7.3, as applicable.

41  
42 (2) Early entry applicants shall lose all credits earned if they do not complete the  
43 educational requirements and/or meet the 240-day deadline specified in

1 subsection (d)(1) unless an extension has been granted by the Board pursuant to  
2 subsection (e).

3  
4 (de) Credit for passed ~~examination~~ test sections may be extended by the Board because  
5 the applicant was prevented from sitting for an unpassed test section or sections before  
6 credit for passed test sections expired pursuant to subsections ~~(b) or (c)~~ or credit was  
7 lost pursuant to subsection (d) because of one of the following events:  
8

9 (1) Death of an immediate family member (spouse, child or parent).  
10 Documentation, such as a copy of the death certificate, must be submitted.

11  
12 (2) Catastrophic illness, contagious disease, or major traumatic injury to the  
13 candidate or immediate family member (spouse, child or parent). Submit an  
14 original letter on letterhead from the physician, which includes the date(s), nature  
15 of the illness, and the physician's signature.

16  
17 (3) Natural disaster (earthquake, flood, fire, etc.).

18  
19 (4) Non-issuance of visa for travel to the U.S. Documentation, such as an official  
20 letter from the U.S. Embassy or a copy of the passport indicating a visa was  
21 requested, must be submitted.

22  
23 (5) Other good cause.

24  
25 Note: Authority cited: Section 5010, Business and Professions Code. Reference:  
26 Sections 5081, 5082, 5082.1, 5082.2, 5092, ~~and 5093~~ and 5093.5, Business and  
27 Professions Code.  
28

### 29 **§ 7.3. Transition to Core Plus Discipline Uniform CPA Examination.**

30  
31 (a) Applicants with credit for any of the four test sections from the examination  
32 referenced in Section 6(a)(1) as of December 31, 2023, will have such credits extended  
33 to June 30, 2025, and receive credit towards completion of the applicable test sections  
34 for the examination referenced in Section 6(a)(2) as follows:  
35

36 (1) Applicants with computer-based examination credit in Auditing and Attestation  
37 shall receive credit for passing the Auditing and Attestation core test section.

38  
39 (2) Applicants with computer-based examination credit in Financial Accounting  
40 and Reporting shall receive credit for passing the Financial Accounting and  
41 Reporting core test section.

42  
43 (3) Applicants with computer-based examination credit in Regulation shall  
44 receive credit for passing the Taxation and Regulation core test section.

1 (4) Applicants with computer-based examination credit in Business Environment  
2 and Concepts shall receive credit for passing a discipline test section.  
3

4 (b) This section shall remain operative only until July 1, 2025.  
5

6 Note: Authority cited: Section 5010, Business and Professions Code. Reference:  
7 Sections 5081, 5082, 5082.1 and 5082.2, Business and Professions Code.  
8  
9

10 **§ 8.2. Requirements for Issuance of the Authorization to Test**  
11

12 (a) An application for an Authorization to Test (ATT) for the computer-based Uniform  
13 CPA Examination pursuant to Section 8.1 must be complete including the candidate's  
14 name, application date, date of birth, address, telephone number, summary of  
15 education, the appropriate fees pursuant to Section 70, and a signature (or the  
16 electronic equivalent) authorizing the release of application information to the National  
17 Association of State Boards of Accountancy and the designated exam administrator.  
18 The application must also specify the section(s) of the exam the applicant is applying to  
19 take. First-time applicants, exclusive of early entry applicants, must also provide official  
20 transcripts and/or foreign evaluations pursuant to Section 9.2. First-time early entry  
21 applicants must provide official transcripts and/or foreign evaluations in accordance with  
22 Section 2.8 and completed Certificate of Enrollment Form(s) (COE-1 (New 7/2022))  
23 pursuant to Section 9.3.  
24

25 (b) An applicant shall not have more than one open ATT for any section of the  
26 examination at the same time. At the time of application and during the time any ATT  
27 issued by the California Board of Accountancy is open, the applicant shall not have an  
28 open ATT for the same section in any other state or jurisdiction.  
29

30 (c) The applicant shall not apply to take, or take, any section or sections of the  
31 examination for which the applicant holds unexpired credit pursuant to Section 7.1, with  
32 the following exception: An applicant for reissuance who does not currently hold a  
33 Certified Public Accountant license in another jurisdiction may retake the examination  
34 pursuant to Section 37 of these regulations.  
35

36 (d) The applicant shall certify at the time of application that ~~he or she is~~ they are in  
37 compliance with subsections (b) and (c). Falsifying this certification; or including any  
38 false, fraudulent, or materially misleading statements on the application for the  
39 examination; or including any material omission on the application for the examination  
40 shall be cause for action by the Board pursuant to Business and Professions Code  
41 Section 5110.  
42

43 (e) Except for a CPA who is required to take specified ~~sections~~ section(s) of the

1 examination pursuant to a disciplinary action of the Board, no CPA shall apply to take,  
2 or take, any section of the Uniform Certified Public Accountant Examination. A CPA who  
3 fails to comply with this requirement shall be subject to disciplinary action by the Board.  
4 Note: Authority cited: Section 5010, Business and Professions Code. Reference:  
5 Sections 5081, 5082, 5082.1, 5082.2, 5092, 5093, 5093.5 and 5131, Business and  
6 Professions Code.

7  
8 **§ 9.2 Education Required Under Business and Professions Code Sections 5092**  
9 **and 5093**

10  
11 (a) Each applicant shall present satisfactory evidence, as referenced in Section 2.8, that  
12 ~~he or she they have~~ has received a baccalaureate or higher degree, ~~has~~ completed the  
13 accounting subjects specified in subsection (b) of this section, and ~~has~~ completed the  
14 business-related subjects specified in subsection (c) of this section.

15  
16 (b) The applicant shall have completed a minimum of 24 semester units, or the  
17 equivalent in quarter units, selected from the following accounting subjects: accounting,  
18 auditing, financial reporting, external or internal reporting, financial statement analysis or  
19 taxation.

20  
21 (c) In addition to the accounting courses described in subsection (b), an applicant shall  
22 have completed a minimum of 24 semester units, or the equivalent in quarter units,  
23 selected from the following business-related subjects: accounting subjects in excess of  
24 the 24 semester units as described in subsection (b), business administration,  
25 economics, finance, business management, marketing, computer science/information  
26 systems, statistics, business communications, mathematics, business law, or business  
27 related law courses offered by an accredited law school.

28  
29 (d) Qualifying education shall be completed within the following time frames specified in  
30 this subsection:

31  
32 (1) Except as provided for in ~~subsection (d)(2)~~ Section 9.3, applicants shall  
33 complete the education required by this section before applying for examination  
34 for the first time.

35  
36 ~~(2) An applicant who applied, qualified, and sat for at least two subjects of the~~  
37 ~~examination for the Certified Public Accountant License before May 15, 2002,~~  
38 ~~may provide evidence of qualifying education at the time of application for~~  
39 ~~licensure.~~

40  
41 (e) For purposes of this article, one quarter unit is equivalent to two-thirds of one  
42 semester unit.

1 Note: Authority cited: Section 5010, 5092, and 5093, Business and Professions Code.  
2 Reference: Sections 5092, 5093, 5093.5, 5094.3, 5094.6, Business and Professions  
3 Code.

4  
5 **§ 9.3 Early Admission to the Uniform CPA Examination Under Business and**  
6 **Professions Code Section 5093.5.**

7  
8 (a) To be granted early admission as set forth in Section 5093.5 of the Business and  
9 Professions Code, applicants shall submit the following to the Board:

10  
11 (1) A completed application for an Authorization to Test as specified in Section  
12 8.2.

13  
14 (2) Satisfactory evidence, defined in Section 2.8, of all finished coursework  
15 towards completing the educational requirements of Section 9.2.

16  
17 (3) A completed Certificate of Enrollment Form COE-1 (New 7/2022), which is  
18 hereby incorporated by reference.

19  
20 (b) Only those applicants that submit satisfactory evidence of finished coursework and a  
21 completed Certificate of Enrollment Form COE-1 (New 7/2022) demonstrating they are  
22 enrolled in a degree-granting university, college or other institution as defined in Section  
23 5094 of the Business and Professions Code and are within 180 days of completing the  
24 educational requirements of Section 5093 of the Business and Professions Code as of  
25 the date they submitted their initial application for an Authorization to Test will be  
26 admitted to sit for the examination.

27  
28 (1) The approval of early entry to the examination does not constitute an  
29 approval that the applicant will meet the educational requirements as specified in  
30 Section 5093 of the Business and Professions Code.

31  
32 (2) Early entry applicants that do not supply satisfactory evidence of completing  
33 the educational requirements within 240 days from the date they submitted their  
34 initial application for an Authorization to Test will not be authorized to continue to  
35 sit for the examination unless the applicant meets the requirements in Section  
36 9.2.

37  
38 Note: Authority cited: Section 5010, Business and Professions Code. Reference:  
39 Sections 5093, 5093.5, and 5094, Business and Professions Code.

1 **~~§ 13. Applicants Who Applied for the Examination Prior to May 15, 2002.~~**

2  
3 ~~(a) Only an applicant who applied, qualified, and sat for at least two subjects of the~~  
4 ~~examination as a California applicant prior to May 15, 2002, may satisfy the examination~~  
5 ~~requirement and qualify for licensure under the requirements that were in effect on~~  
6 ~~December 31, 2010. Such California applicant must, however, qualify and apply for~~  
7 ~~licensure prior to January 1, 2010. Sections 7, 9, and 11.5 of these regulations apply~~  
8 ~~only to these applicants.~~

9  
10 ~~(b) As an alternative to qualifying for licensure in accordance with the requirements~~  
11 ~~described in subsection (a), an applicant for the Certified Public Accountant license who~~  
12 ~~applied, qualified, and sat for at least two subjects of the examination as a California~~  
13 ~~applicant prior to May 15, 2002, may qualify for licensure by meeting the requirements~~  
14 ~~of Business and Professions Code Section 5092 or 5093 and the requirements of this~~  
15 ~~article. The applicant may retain the examination scores he or she has received and~~  
16 ~~may apply these scores toward meeting the requirements of Section 5092 or 5093.~~

17  
18 ~~NOTE: Authority cited: Sections 5010, 5092 and 5093, Business and Professions Code.~~  
19 ~~Reference: Section 5090, 5092 and 5093, Business and Professions Code.~~