**Qualifying for a California CPA License**

**How to Qualify for a CPA License**

1. **Exam**
   - Pass the Uniform CPA Examination (CPA Exam)

2. **Education**
   - Complete the Required Education

3. **Experience**
   - Obtain Accounting Experience

4. **Ethics**
   - Pass the California Professional Ethics Exam

**Additional Education Requirements**

In addition to the CPA Exam requirements of a bachelors degree and 24 units in each accounting and business-related subjects, you will need:

- **10** Ethics Study
- **20** Accounting Study
- **150** Total Semester Units

**Experience Requirements**

- **12** Months of experience obtained through employment in public or non-public accounting
  - Obtained under the supervision of an individual holding an active CPA license
  - Completed in accordance with the applicable professional standards

**Attest Engagements:***

To be issued a license with the ability to sign reports on attest engagements, you must also demonstrate completion of a minimum of 500 hours in attest experience.

- **10** Ethics Study
- **7** Semester Units
- **6** Semester Units of Accounting Subjects
- **3** Semester Units (4 quarter units)
- **14** Semester Units of Business-Related Subjects

Experience in academia can be considered qualifying toward general accounting experience if specific requirements are met and the course(s) are in an accounting subject listed in CBA Regulations.

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**Education can be completed at Community Colleges, Universities, or other Institutions of Learning.**

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HOW TO APPLY FOR A CPA LICENSE

Visit the CBA website at
www.dca.ca.gov/cba/applicants/cpaapp.pdf

1. Fill out the application
2. Gather all required documentation
3. Mail the application and required documentation along with the processing fee

CPA LICENSE APPLICATION RECEIVED
Payment and application are processed

Requirements are reviewed:
- Passage of the CPA Exam
- Education
- One year of General Accounting Experience
- California Professional Ethics Exam
- State/Federal Fingerprint Clearance

Education Requirements include:
- Bachelor’s degree
  - 150 semester units
- 24 units Accounting Subjects
- 24 units Business-Related Subjects
- 20 units Accounting Study
- 10 units Ethics Study

CPA LICENSE APPROVED
License issued upon payment of initial license fee

If the application is deficient, additional documentation may need to be submitted.