QUALIFYING FOR A CALIFORNIA CPA LICENSE

HOW TO QUALIFY FOR A CPA LICENSE

- **Exam**
  - Pass the CPA Exam

- **Education**
  - Complete the Required Education

- **Experience**
  - Obtain Accounting Experience

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

ADDITIONAL EDUCATION REQUIREMENTS

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

- **150** Total Semester Units
- **20** Accounting Study Semester Units
- **6** Semester Units of accounting subjects
- **14** Semester Units of business-related subjects
- **7** Ethics Study Semester Units
- **3** Semester Units (4 quarter units) In accounting ethics or accountants’ professional responsibilities

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.

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.
How to Apply for a California CPA License

1. CPA License Application Received
   - Payment and application are processed
   - Be sure to complete and provide all required documentation. Mail the application with the processing fee.

2. 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

3. CPA License Approved
   - License issued upon payment of initial license fee
   - If the application is deficient, additional documentation may need to be submitted.

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

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