



First-time CPA Licensure:

A Step-by-Step Guide

CaICPA has developed this brochure to inform candidates about the CPA licensure application process in California. Information is compiled from the California Board of Accountancy and CaICPA and applies to licensure applicants in California who have passed:

- The Uniform CPA Exam in California and have not been issued a valid license to practice public accounting in any state;
- The Uniform CPA Exam in a state other than California and have not been issued a valid license to practice public accounting in any state; or
- The Uniform CPA Exam in a state other than California and were issued a license to practice public accounting in a state other than California.

Since state regulations vary, candidates are encouraged to apply for licensure in the state in which they plan to practice. Anyone planning to apply for CPA licensure should regularly review the information posted to the websites listed in this brochure for updates.



Starting Place

Website	Content
www.cba.ca.gov	<ul style="list-style-type: none"> California education and experience requirements to apply for a CPA license. Application materials for candidates who plan to become licensed in California. Handbook for initial licensure.
www.calcpa.org	<ul style="list-style-type: none"> California requirements for becoming a CPA. Professional Ethics Exam for CPAs (for purchase). Licensing application FAQs.



Questions and Answers

What do I need to become a licensed CPA in California?

You will need to meet the education requirements for licensure, pass all four sections of the Uniform CPA Exam, pass the Professional Ethics Exam for CPAs (PETH), complete one year of general accounting experience under the supervision of an actively licensed CPA, at least 500 hours of attest experience under the supervision of a licensed CPA (optional) and submit all necessary forms and fees to the California Board of Accountancy, including fingerprinting, a photograph and the criminal conviction disclosure form.

Note: A minimum of 500 hours of attest experience is necessary to be able to sign an attest or audit engagement of any kind. Candidates can complete their 500 attest hours during the initial licensing process. Individuals licensed with only the general experience can earn their attest experience and submit it to the CBA at a later date.

What are the education requirements to become a licensed CPA starting Jan. 1, 2014?

Starting Jan. 1, 2014, all licensure applicants must have a bachelor's degree and at least 150 total semester units, including 24 semester units of accounting subjects, 24 semester units of business-related subjects, 20 semester units of accounting study and 10 semester units of ethics study. For a detailed list of qualifying subjects and courses, refer to the California Board of Accountancy's Tip Sheet at www.calcpa.org/2014reqs.

Which courses qualify as accounting subjects?

Qualifying subjects include, but are not limited to:

- Accounting
- Auditing
- External and internal reporting
- Financial reporting
- Financial statement analysis
- Taxation

Which courses qualify as business-related subjects?

Qualifying subjects include, but are not limited to:

- Business administration
- Business communications
- Business law
- Business management
- Computer science and information systems
- Economics
- Finance
- Marketing
- Mathematics
- Statistics
- Business-related law courses offered at an accredited law school
- Any accounting subject in excess of the 24 units needed to fulfill the accounting requirement

Which courses qualify as accounting study?

To meet the accounting study requirement, you need:

- a minimum of six semester units in accounting subjects (see above);
- a maximum of 14 semester units in business-related subjects;
- a maximum three semester units of skills-based courses (English, communications, journalism, life sciences, natural sciences, physical sciences and social sciences);
- a maximum of three semester units of foreign languages, culture and ethnic studies;
- a maximum of three semester units of industry-based courses (architecture, engineering, real estate or courses with the words "industry" or "administration" in title); and
- a maximum of four semester units in internships/independent studies in accounting or business-related subjects.

OR

Completion of a master's degree in accounting, taxation or laws in taxation.

What courses qualify as ethics study?

To meet the ethics study requirement, you need a:

- a maximum 10 semester units in courses containing any of the following terms in the course title: auditing, business government and society, business law, business leadership, corporate governance, corporate social responsibility, ethics, fraud, human resources management, legal environment of business, management of organizations, morals, organizational behavior or professional responsibilities;
- a maximum three semester units in introductory courses from the following disciplines: philosophy, religion or theology and;
- and a maximum one semester unit in a course devoted solely devoted to financial statement auditing.

Note: Starting Jan. 1, 2017 applicants will be required to have a minimum of three semester units or four quarter units in accounting ethics or accountants' professional responsibilities. The course must be completed at an upper division level or higher, unless it is completed at a community college.

Are the specific units of accounting subjects, business-related subjects, accounting study and ethics study in addition to the 150 semester units?

No, the specified courses are applied to the total 150-semester unit requirement.

Do Advanced Placement (AP) courses count towards the education requirement?

Yes, AP units count towards the total education requirement of 150 semester units if they are included on the official transcript(s) being sent to the California Board of Accountancy.

If I'm not sure whether I meet the education requirements will CalCPA or the CBA review or pre-approve my transcripts?

No, CalCPA cannot approve or verify transcripts, only the CBA has the authority to approve transcripts. The CBA will not review or pre-approve transcripts prior to the submission of a complete application. To help candidates address whether or not they meet the education requirements, the CBA has a self-assessment worksheet available on their website www.calcpa.org/self-assess

What if I received my education outside the U.S.?

You will need to have your transcripts evaluated by a California Board of Accountancy approved foreign credential evaluation service to determine whether or not you meet the education requirements for licensure. A list of approved foreign credential evaluation services can be found at www.calcpa.org/evalservices.

Where can I find more information regarding the Uniform CPA Exam?

You can find more information regarding the Uniform CPA exam on the following websites:

California Board of Accountancy: www.cba.ca.gov

AICPA: www.cpa-exam.org

Prometric: www.prometric.com/cpa

CalCPA: www.calcpa.org

You may also want to review CalCPA's Guide to the Uniform CPA Exam at www.calcpa.org/examguide

Where can I find more information regarding the PETH Exam?

You can find more information regarding the PETH Exam at the following websites:

California Board of Accountancy: www.cba.ca.gov

CalCPA: www.calcpa.org/peth

You may also want to review CalCPA's Guide to the Professional Ethics Exam for CPAs at www.calcpa.org/pethguide

What qualifies as general accounting experience?

General accounting experience includes providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills.

General accounting experience must be completed under the direct supervision of an actively licensed CPA.

How is the general experience calculated and verified?

The general experience is measured on a calendar basis. Meaning, if you start work on Jan. 1 and work full time, your year of experience would be completed on Jan. 1 of the following year.

To verify the experience, the supervising CPA and an individual with a higher authority within the firm or business will need to complete the appropriate experience form, which can be found at www.dca.ca.gov/cbalforms

If I work part time, does my experience qualify toward the one year of general accounting experience requirement?

Yes, the CBA considers 170 hours of part-time employment to be equivalent to one month of full-time employment.

Do I have to wait until after I pass the Uniform CPA Exam to get my general accounting experience or attest experience?

No, there is no time requirement on when you complete your experience. Therefore, you can do it before, during or after the exam process. However, if your experience was earned five or more years prior to the submission of your licensure application, the CBA may require that you take some continuing education courses.

Does my general accounting experience have to be completed in a public accounting firm?

No, you can meet the general accounting experience requirement while working in private industry or government.

Does my general accounting experience have to be completed in California?

No, you can meet the general accounting experience outside of California, but written verification is required from the out-of-state licensing body from which the CPA has their license. The CBA will send you a verification form that must be mailed to the out-of-state licensing body.

What qualifies as attest experience?

Attest experience must include the planning of an audit, including: the selection of the procedures to be performed; application a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements; experience in the preparation of audit workpapers; experience in the preparation of written explanations and comments on the work performed and its findings; and experience in the preparation of and reporting on full disclosure financial statements.

Does my 500 hours of attest experience qualify toward my one year of general accounting experience?

Yes.

Do I have to complete my attest experience to apply for licensure?

No. You do not need to have attest experience to be licensed in California, however you will not be able to sign reports on attest engagements. If you chose to do this type of work after you have been licensed, you will need to earn your attest experience and submit a new application.

Will there be any limitations on my license if I do not complete my attest experience?

Without attest experience you will not be able to sign reports on attest engagements, but you will be able to do everything else that a CPA is able to do.

Will I need a Social Security number to apply for CPA licensure in California?

Yes, applicants must provide a valid U.S. Social Security number before an application for a California CPA License can be approved.

What forms do I need to submit to become a licensed CPA in California?

- Application for Certified Public Accountant License (**Form IIA-5**)
- One current 2"x2" photograph
- Authorization for Release of Examination and/or Licensure Information (**Form IIA-13**) **Note:** *This only applies if you passed the Uniform CPA Exam in a state other than California or if you were issued a license to practice public accountancy in a state other than California*
- Criminal Conviction Disclosure Form (**Form IIA-27**)
- California Residents: Live Scan Service (**Form IIL-67**)
- Out of State Residents: Two fingerprint cards. (Contact the CBA for forms.)
- Public Accounting: General or Attest Certificate of Experience (**Forms IIA-29 and IIA-6A**)
- Nonpublic Accounting: General or Attest Certificate of Experience (Forms IIA-20A and IIA06)

What is the cost of applying for licensure?

Application processing fee: \$250 (nonrefundable)
Live Scan fingerprint processing fee: Must be paid directly to the Live Scan service for applicants residing in California

OR

Fingerprint processing fee: \$49 for applicants residing outside California (nonrefundable)

Is there a time limit on submitting my application?

Yes, if you do not complete the application process within two years of the application submission or within one year of notification by the CBA of any deficiency in the application the application fee will be forfeited and the application is considered abandoned.

The CBA will keep the documents you have submitted, including transcripts, foreign transcript evaluation forms and Uniform CPA Exam grades.

For more information about first-time CPA licensure, contact:

California Board of Accountancy

2000 Evergreen St., Suite 250
Sacramento, CA 95815-3832
www.cba.ca.gov
licenseinfo@cba.ca.gov
(916) 561-1701

CalCPA

1800 Gateway Drive, Suite 200
San Mateo, CA 94404-4072
www.calcpa.org/licensure_faqs
calcpa@calcpa.org
(800) 922-5272



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