CALIFORNIA BOARD OF ACCOUNTANCY

California Board of Accountancy
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80-HOUR CONTINUING EDUCATION PATTERN FOR RE-ISSUANCE (ATTEST)

A California Certified Public Accountant (CPA) whose certificate was canceled because renewal fees were not paid for five years following the certificate expiration date pursuant to Business and Professions Code section 5070.7, may apply for and obtain a new license under the provisions of CBA Regulations section 37.

As part of the application, 80 hours of continuing education (CE) must be completed within two years preceding the date of application and signed certificates of completion must be submitted to satisfy this requirement. In order to obtain a license with the authority to sign attest reports, the 80 hours must include a minimum of 56 hours as described in the breakdown below.

Financial Accounting Standards:	16 hours
Auditing Standards:	16 hours
Compilation and Review:	8 hours
Other Comprehensive Basis of Accounting:	8 hours
Detection and/or Reporting of Fraud in Financial Statements:	8 hours

The remaining hours may be completed in technical or non-technical subject matter as defined below.

Technical subject matter: accounting, auditing, fraud, taxation, consulting, financial planning, ethics as identified in Section 87(b), regulatory review as defined in Section 87.8, computer and information technology (except for word processing), and specialized industry or government practices that focus primarily upon the maintenance and/or enhancement of the public accounting skills and knowledge needed to competently practice public accounting.

Non-technical subject matter: communication skills, word processing, sales, marketing, motivational techniques, negotiation skills, office management, practice management, and personnel management.

Programs in the following subject areas are not acceptable CE: personal growth, self-realization, spirituality, personal health and/or fitness, sports and recreation, foreign languages and cultures and other subjects which will not contribute directly to the professional competence of a licensee.

Once you have completed the required CE, you must submit the certificates of completion, which must include verification by a program provider such as a signature or seal.