**CPA EXAM QUALIFICATIONS**

### HOW TO QUALIFY FOR THE CPA EXAM

<table>
<thead>
<tr>
<th>Option A</th>
<th>Option B</th>
<th>Option C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Candidate with a bachelor’s or master’s degree conferral and has completed 24 semester units each in accounting and business-related subjects.</td>
<td>Candidate currently enrolled in dual degree program that results in conferral of master’s and bachelor’s at the same time and has completed 24 semester units each in accounting and business-related subjects.</td>
<td>Candidate currently enrolled in college and within 180 days of completing all educational requirements, with bachelor’s degree and completion of 24 semester units each in accounting and business-related subjects.</td>
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</tbody>
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### EDUCATIONAL REQUIREMENTS

**Can be completed at community colleges, universities, or other institutions of learning**

- **1** Bachelor’s degree or higher
- **24** 24 semester units in accounting subjects
- **24** 24 semester units in business-related subjects

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### Accounting Subjects

- Accounting
- Auditing
- External or Internal Reporting
- Financial Reporting
- Financial Statement Analysis
- Fraud
- Taxation

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### Business-Related Subjects

- Accounting Subjects (in excess of the 24 semester units required)
  - Business Administration
  - Business Communications
  - Business Law
  - Business Management
  - Business-Related Law Courses (offered by an accredited law school)
- Computer Science and Information Services
  - Economics
  - Finance
  - Marketing
  - Mathematics
  - Statistics

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### National Candidates

Education must be documented on official transcripts. Official transcripts can be submitted with your application, mailed directly to the CBA, or sent electronically by a CBA-approved provider. If received by mail, official transcripts must be submitted in the original envelope sealed by the school.

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### International Candidates

Education must be evaluated by a CBA-approved foreign credentials evaluation service. Evaluations can be submitted with your application or mailed directly to the CBA. Evaluations must be submitted in the original envelope sealed by the school.
CPA EXAM QUICK TIPS

HOW TO APPLY FOR THE CPA EXAM

Create a Client Account (First-Time Applicants)
Visit the CBA website at [www.cba.ca.gov/cbt_public](http://www.cba.ca.gov/cbt_public)
Click on “My Exam Application and Account”
Click on the “Establish an Account” link
Complete the form and submit
Receive an email with the link to the Client Login and temporary password
Create a personal password and complete all required account information

Establish a Client Account
Complete the Application
Print and Sign the Remittance Form
Mail the Remittance Form, Sealed Transcripts and/or Evaluation, and the Fee

HOW TO SIGN UP FOR THE CPA EXAM

CBA approves application
Select your CPA Exam sections
Receive payment coupon from NASBA
Submit payment coupon and fee to NASBA
Receive Notice to Schedule (NTS)
Schedule CPA Exam at [www.prometric.com](http://www.prometric.com)

1 YEAR
To make CPA Exam section selections once application is approved

90 DAYS
To make payment for all sections selected once payment coupon is received

9 MONTHS
To schedule testing dates and sit for all sections listed on the NTS

18 MONTHS
To earn credit for the remaining three sections from the first passed section