

# 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:*

**10**

Ethics  
Study



**7**

Semester  
Units

**+**

**3**

Semester  
Units

*(4 quarter units)*

*In accounting  
ethics or  
accountants'  
professional  
responsibilities*

**20**

Accounting  
Study



**6**

Semester Units  
of accounting  
subjects

**+**

**14**

Semester Units of  
business-related  
subjects

**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.*

*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.*

# APPLYING FOR A CALIFORNIA CPA LICENSE

## HOW TO APPLY FOR A CPA LICENSE



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



Fill out the  
application



Gather all required  
documentation



Mail the application and required  
documentation along with the processing fee

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**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.*

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**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*

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**CPA LICENSE APPROVED**  
*License issued upon payment of  
initial license fee*

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