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Educational Requirements for Licensure

Senate Bill 819 was signed into law by Governor Arnold Schwarzenegger on October 11, 2009. This law affects many of California's professional boards and bureaus, including the California Board of Accountancy (CBA). The portion related to the CBA is described below.

The CBA currently has two pathways to licensure for Certified Public Accountants.

- Pathway 1 requires a baccalaureate degree and two years of experience.
- Pathway 2 requires a baccalaureate degree, a total of 150 semester units of education, and one year of experience.

SB 819 makes Pathway 1 inoperative as of January 1, 2014, and, from that date forward, requires that the 150 semester units of education required by Pathway 2 also include 10 semester units of ethics study and 20 additional semester units of accounting study.

SB 819 also creates the Advisory Committee on Accounting Ethics Curriculum within the jurisdiction of the CBA to be composed of 11 members, and requires the committee to recommend guidelines for the ethics study requirement to the CBA by January 1, 2012. The law requires the CBA to adopt those recommendations by January 31, 2013, and also requires the CBA to adopt guidelines for the accounting study requirement by January 1, 2012.

This law deletes the January 1, 2011, repeal date for the CBA's practice privilege program, allowing it to remain in effect indefinitely.

This law goes into effect on January 1, 2010, but certain aspects of the law do not take effect until their specified dates.