2017 CPA Examination Checklist

UCLA Anderson

To take the CPA exam as a California candidate, applicants must:

- Have a Bachelors of Arts or Science degree and satisfy the below four sections.
  
  **Please note:** that if you use a class to satisfy one section, it cannot satisfy another section simultaneously.

### 45 Quarter Units of Accounting

If any of the below words are used in the title of your course, it will usually satisfy the accounting requirement.

**Accounting subjects include:**

- Accounting, Auditing, External or Internal Reporting Financial Reporting, Financial Statement Analysis or Taxation.

**UCLA Choices:**

- Mgmt 1A 4 units ________
- Mgmt 1B 4 units ________
- Mgmt 120A 5 units ________
- Mgmt 120B 5 units ________
- Mgmt 122 4 units ________
- Mgmt 123 4 units ________
- Mgmt 124 4 units ________
- Mgmt 126 4 units ________
- Mgmt 127A 4 units ________
- Mgmt 127B 4 units ________
- Mgmt 127C 4 units ________
- Mgmt 128 4 units ________
- Mgmt 130A 4 units ________
- Mgmt 130B 4 units ________
- Mgmt 130C 4 units ________
- Mgmt 195 Max 6 units ________

**Units Taken:**

- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________

**Total Needed:**

- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________

**15 Quarter Units of Ethics**

If any of the below words are used in the title of your course, it will usually satisfy the ethics requirement.

**Ethics subjects include:**

- **Required** 4 units for ‘Ethics in Accounting’:
  - Mgmt 121 4 units ________

- **Up to 11 units of:**
  - Mgmt 108 4 units ________
  - Mgmt 109 4 units ________
  - __________ 4 units ________
  - __________ 4 units ________

- **Optional** 4.5 units from:
  Intro, Foundation of, Fundamentals, General, Principle, Survey of: Philosophy, Religion, or Theology.
  - __________ 4 units ________

---

**45 Quarter Units of Business-Related**

If any of the below words are used in the title of your course, it will usually satisfy the business-related requirement.

**Business-related subjects include:**

- The below Mgmt classes are **not** required, just options.
- Mgmt 130A 4 units ________
- Mgmt 195 Max 6 units ________

**Units Taken:**

- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________

**Total Needed:**

- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________
- __________ 4 units ________

---

**12 Quarter Units of Relevant Course Work**

If any of the below words are used in the title of your course, it will usually satisfy the relevant work requirement.

**The below sections can also be satisfied with additional Business-Related units from the section above**

**Academic Relevant work includes:**

You can earn up to 4.5 units in each of the below categories:

- **English, Communications, Journalism, Physical Life, Natural, & Social Sciences.**
- Mgmt 108 4 units ________
- __________ 4 units ________

- **Foreign Languages or Classes with: Culture, Cultural, or Ethnics in the title.**
- __________ 4 units ________

- **With “industry/administration” in the title or course within the Engineering, Architecture, or Real Estate disciplines.**
- __________ 4 units ________
CPA Examination & Licensure Requirements

For complete information, please visit www.dca.ca.gov/cba and www.cpa-exam.org
Phone: (916) 561-1703 email: examinfo@cba.ca.gov
CA Board of Accountancy Address: 2000 Evergreen St. Suite 250, Sacramento, CA 95815-3832

<table>
<thead>
<tr>
<th>CPA Information</th>
<th>Timeline</th>
<th>Requirements</th>
</tr>
</thead>
</table>
| Education to sit for the CPA exams                   | Coursework completed throughout college. | • Completed Bachelors degree  
• 36 quarter units in accounting  
• 36 quarter units in business-related |
| Core Coursework Requirements to be eligible for hire at a Firm** | All of this coursework must be completed upon graduating. | • Have completed 45 quarter units of accounting  
• Have completed 45 quarter units of business-related subjects  
• Have completed 12 quarter units in additional relevant work  
• Have completed 15 quarter units in ethics  
• Evidence of 225 quarter units of education |
| Take CPA Exams                                        | Take exams after completing college. | • Pass all four exams                                                                                   |
| Additional Licensure Requirements                     | Approximately a year or more after graduating. | • Evidence of 225 quarter units of education  
• One year general experience supervised by a licensed CPA, (at least 500 attested hours of work; internship hours apply)  
• Passing of Ethics Course |

** Firms ask that students complete the academic licensure coursework upon graduation.

FUTURE EXAMINATIONS:

Testing occurs during the months: January-February; April-May; July-August & October-November.

<table>
<thead>
<tr>
<th>CPA Exam</th>
<th>Exam Duration</th>
<th>Format</th>
<th>Topics Tested</th>
<th>Relevant UCLA Course Work</th>
</tr>
</thead>
</table>
| Financial Accounting & Reporting              | 4 hours       | 66 multiple choice (50%) & 8 Simulations (50%) | Financial Accounting (71-89%)  
Governmental Accounting (8-12%)  
Not-For-Profit Accounting (8-12%) | Mgmt 1A & 1B  
Mgmt 120A&B  
Mgmt 124 |
| Auditing & Attestation                        | 4 hours       | 72 multiple choice (50%) & 8 Simulations (50%) | Auditing (100%)                                           | Mgmt 123 |
| Regulation                                    | 4 hours       | 76 multiple choice (50%) & 8 Simulations (50%) | Ethics & Responsibility (15-20%)  
Business Law (20-25%)  
Federal Taxation (50-70%) | Mgmt 108  
Mgmt 127A  
Mgmt 127B |
| Business Environment & Concepts                | 4 hours       | 62 multiple choice (50%)  
4 Simulations (35%)  
3 written communications tasks (15%) | Business Economics (8-12%)  
Business Structure (17-23%)  
Financial Management (17-23%)  
Information Technology (22-28%)  
Managerial Accounting (22-28%) | Mgmt 127B  
Mgmt 130A  
Mgmt 122 |

Please see the course description flyer for a detailed breakdown of each UCLA management course.

*Exam candidates may take each exam section individually, and in any order, or all at one time. However, candidates must pass all sections within an 18-month period.

*The exams are all Computer-Based

*Classes taken in excess of major or minor requirements can be taken Pass/No Pass