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

- Have a Baccalaureate Degree, and
- Have completed 36 quarter units of accounting, and
- Have completed 36 quarter units of business related subjects

### 36 Quarter Units of Accounting

Accounting subjects include:
- Accounting
- Auditing
- External or Internal Reporting
- Financial Reporting
- Financial Statement Analysis
- Taxation

**You need 36 quarter units:**

- Mgmt 1A* 4 units
- Mgmt 1B* 4 units
- Mgmt 100 5 units
- Mgmt 120A* 4/5 units
- Mgmt 120B* 4/5 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 128 4 units
- Mgmt 197 4 units

*(Financial Statement Analysis only)*

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### 36 Quarter Units of Business Related Subjects

Business-related subjects include:
- Business Law
- Business Administration
- Business Communications
- Business Management
- Computer Science/Info Systems
- Economics
- Finance
- Marketing
- Mathematics
- Statistics

**Complete 9 of the following classes:**

- ____________ 4 units
- ____________ 4 units
- ____________ 4 units
- ____________ 4 units
- ____________ 4 units
- ____________ 4 units
- ____________ 4 units
- ____________ 4 units
- ____________ 4 units

*Examples of business related courses: Mgmt 108, Mgmt 130A, Math 31A, Math 31B, Econ 1, Econ 2, Stats 11, and Mgmt 197 (Special Topics in Law & Ethics)*

*Mgmt 108 is not mandatory for accounting minor, but recommended as preparation for CPA Exam*
For complete information, please visit [www.dca.ca.gov/cba](http://www.dca.ca.gov/cba) and [www.cpa-exam.org](http://www.cpa-exam.org)

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<tr>
<th>Education for exam</th>
<th>Pathway 1</th>
<th>Pathway 2</th>
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<tbody>
<tr>
<td>Core Course Requirement</td>
<td>Baccalaureate degree</td>
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<tr>
<td>• 36 quarter units of accounting</td>
<td>• 36 quarter units of accounting</td>
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<tr>
<td>• 36 quarter units of business related subjects</td>
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<tr>
<th>Licensure Requirement</th>
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<td>• Two years general experience supervised by a licensed CPA, (may include 500+ attest hours for those who want to sign attest reports)</td>
<td>• Evidence of 225 quarter units of education</td>
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<tr>
<td>• Passing of Ethics Course</td>
<td>• One year general experience supervised by a licensed CPA, (may include 500+ attest hours for those who want to sign attest reports)</td>
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<td>• Passing of Ethics Course</td>
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* The Computer-Based CPA Examination consists of four subjects:
  - Auditing & Attestation (4.5 hours)
  - Financial Accounting & Reporting (4 hours)
  - Regulation (3 hours)
  - Business Environment & Concepts (2.5 hours)

* 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.

* Pathway 2 provides the CPA practitioner with the right to cross-state reciprocity. Therefore, if the candidate applies under Pathway 2, she/he will meet the CPA certification requirements in other states.

**FUTURE EXAMINATIONS**

Beginning April 5, 2004 the CPA Exam will be offered up to six days a week during two out of every three months throughout the year (the “testing window”).

Testing in 2004 will occur: April-May; July-August; & October-November