2024 CPA Examination Checklist

To take the CPA exam as a California candidate:
• Applicant must have completed a bachelor’s degree OR be currently enrolled in a college or university and within 180 days of completing a bachelor’s degree.
• Applicant must have completed 36 quarter units of accounting subjects and 36 quarter units of business-related subjects.

To become licensed as a CPA: Applicant must have a bachelor’s degree and completed 36 quarter units of accounting subjects, 36 quarter units of business-related subjects, 30 quarter units of accounting study, 15 quarter units of ethics study, and 225 total quarter units, pass the CPA exam, pass ethics exam, and have 1 year of work experience under a licensed CPA.

IMPORTANT: if you use a class to satisfy one section, it cannot satisfy another section.

36 Quarter Units of Accounting Subjects
• Accounting • Auditing • Fraud • Taxation
• Financial Reporting • Financial Statement Analysis • External or Internal Reporting

UCLA Accounting Courses:
☐ Mgmt 1A Principles of Accounting 4 units _____ (no prereq)
☐ Mgmt 1B Principles of Accounting 4 units _____ (prereq: 1A)
☐ Mgmt 120A Intermediate Financial Accounting I 5 units _____ (prereq: 1B)
☐ Mgmt 120B Intermediate Financial Accounting II 5 units _____ (prereq: 120A)
☐ Mgmt 122 Management Accounting 4 units _____ (prereq: 1B)
☐ Mgmt 123 Auditing 4 units _____ (prereq: 120B)
☐ Mgmt 124 Advanced Accounting 4 units _____ (prereq: 120B)
☐ Mgmt 126 Financial Statement Analysis 4 units _____ (prereq: 120B)
☐ Mgmt 127A Tax Principles and Policy 4 units _____ (prereq: 1B)
☐ Mgmt 127B Corporate and Partnership Taxation 4 units _____ (prereq: 1B)
☐ Mgmt 128 Special Topics in Accounting 4 units _____ (prereq: 120B)
☐ Mgmt 142A Analytics in Accounting I 4 units _____ (no prereq)
☐ Mgmt 142B Analytics in Accounting II 4 units _____ (prereq: 142A)
☐ Mgmt 142C Analytics in Accounting III 4 units _____ (prereq: 142B)
☐ ________ ___________________________ 4 units _____

TOTAL “ACCOUNTING SUBJECTS” UNITS _____

36 Quarter Units of Business-Related Subjects
• Business Administration • Business Management • Business Communications
• Economics • Finance • Business Law
• Marketing • Statistics • Mathematics
• Computer Science & • Business-related law courses • Accounting subjects in excess of 36 quarter units
Information Systems offered at an accredited law school needed for the accounting subjects requirement.

Course number Course Title 4 units _____
☐ ________ ___________________________ 4 units _____
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TOTAL “BUSINESS-RELATED SUBJECTS” UNITS _____
30 Quarter Units of Accounting Study

• Minimum 9 quarter units in “Accounting Subjects” (see above)
• Maximum 21 quarter units in “Business-Related Subjects” (see above)

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• Maximum 13.5 quarter units in other academic work (maximum of 4.5 quarter units from any one of the below areas):
  - Courses completed in the following disciplines:
    English, Communications, Journalism, and the Physical, Life, Natural, & Social Sciences.
    ☐                   _______________________________ 4 units __________

  - Courses in foreign languages (including sign language) and courses with the terms culture, cultural, or ethnic in the title.
    ☐                   _______________________________ 4 units __________

  - Courses with “industry” or “administration” in the title or courses in the following disciplines: Engineering, Architecture, or Real Estate.
    ☐                   _______________________________ 4 units __________

• Maximum 6 quarter units in internship/independent studies in accounting and/or business-related subjects
  ☐                   _______________________________ 4 units __________

TOTAL “ACCOUNTING STUDY” UNITS ______

15 Quarter Units of Ethics Study

• Minimum 4 quarter units in accounting ethics, accountants’ professional responsibilities, auditing or fraud.
  ☐ Mgmt 121 Ethical Leadership in Accounting 4 units ______ (no prereq)
  ☐ Mgmt 123 Auditing 4 units ______ (prereq: 120B)
  ☐ Mgmt 128 Special Topics in Accounting (Fraud) 4 units ______ (prereq: 120B)

• Maximum 11 quarter units in courses in any of the following subject areas:
  • Auditing
  • Business Law
  • Fraud
  • Morals
  • Ethics
  • Business, Government, & Society
  • Corporate Social Responsibility
  • Professional Responsibilities
  • Human Resource Management
  • Organizational Behavior
  • Business Leadership
  • Corporate Governance
  • Legal Environment of Business
  • Management of Organizations

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• Maximum 4 quarter units in:
  ☐                   _______________________________ 4 units __________

TOTAL “ETHICS STUDY” UNITS ______

THIS CHECKLIST IS FOR INFORMATIONAL PURPOSES ONLY. THE ACCEPTANCE OF COURSES TO MEET THE EDUCATIONAL REQUIREMENT IS ULTIMATELY DETERMINED BY THE CALIFORNIA STATE BOARD OF ACCOUNTANCY.
# CPA Examination & Licensure Requirements

For complete information, please visit [www.dca.ca.gov/cba/](http://www.dca.ca.gov/cba/) and [nasba.org](http://nasba.org)

Phone: (916) 561-1703 email: examinfo@cba.ca.gov

<table>
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<tr>
<th>CPA Information</th>
<th>Requirements</th>
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| Educational requirements to sit for the CPA exam | • Bachelor’s degree OR Currently enrolled in a college or university and within 180 days of completing a bachelor’s degree  
• 36 quarter units in accounting subjects  
• 36 quarter units in business-related subjects |
| Educational requirements to become a licensed CPA* | • Bachelor’s degree  
• 36 quarter units of accounting subjects  
• 36 quarter units of business-related subjects  
• 30 quarter units of accounting study  
• 15 quarter units of ethics  
• 225 quarter units of education** |
| CPA Licensure Requirements | • Bachelor’s degree  
• 225 quarter units of education, including all subject areas listed above.  
• One year of experience under the supervision of a licensed CPA  
• Pass the ethics exam  
• Additional requirement to be issued a license with the ability to sign reports on attest engagements: candidate must complete at least 500 hours of attest work experience. |

* Many firms ask that students complete the educational requirements to become licensed prior to firm start date.

** AP credits are eligible to count toward the 225 quarter units of educational requirements, if they are provided/transferred and itemized on an official transcript from an accredited institution and provided institutional credit.

Note: To convert semester units to quarter units, multiply by 3/2  (example: 3 semester units x 3/2 = 4.5 quarter units)
EXAM SECTIONS
Effective January 2024

Candidates must pass ALL 3 CORE EXAMS

<table>
<thead>
<tr>
<th>CORE Exam Sections</th>
<th>Exam Duration</th>
<th>Format</th>
<th>Topics Tested</th>
<th>Relevant UCLA Course Work</th>
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</thead>
</table>
| Financial Accounting & Reporting (FAR) | 4 hours       | 50 multiple choice (50%) & 7 Simulations (50%) | • Financial Accounting  
 • Governmental Accounting  
 • Not-for-Profit Accounting | Mgmt 1A & 1B, Mgmt 120A&B, Mgmt 124 |
| Auditing & Attestation (AUD)        | 4 hours       | 78 multiple choice (50%) & 7 Simulations (50%) | • Auditing (100%)                                                           | Mgmt 123                             |
| Regulation (REG)                    | 4 hours       | 72 multiple choice (50%) & 8 Simulations (50%) | • Ethics and Professional Responsibilities (10-20%)  
 • Business Law (15-25%)  
 • Federal Taxation of Property Transactions (5-15%)  
 • Federal Taxation of Individuals (22-32%)  
 • Federal Taxation of Entities (23-33%) | Mgmt 108, Mgmt 127A, Mgmt 127B |

Candidates must pass 1 DISCIPLINE EXAM

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<tr>
<th>DISCIPLINE Exam Sections (choose 1)</th>
<th>Exam Duration</th>
<th>Format</th>
<th>Topics Tested</th>
<th>Relevant UCLA Course Work</th>
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</table>
| Business Analysis and Reporting (BAR) | 4 hours       | 50 multiple choice (50%) & 7 Simulations (50%) | • Business Analysis (includes Managerial Accounting and Financial Statement Analysis) (40-50%)  
 • Technical Accounting and Reporting (35-45%)  
 • State and Local Governments (Governmental Accounting) (10-20%) | Mgmt 1B, Mgmt 120A&B, Mgmt 122, Mgmt 124, Mgmt 126 |
| Information Systems and Controls (ISC) | 4 hours       | 82 multiple choice (60%) & 6 Simulations (40%) | • Information Systems and Data Management (35-45%)  
 • Security, Confidentiality and Privacy (35-45%)  
 • System & Organization Controls Engagements (15-25%) | Information Technology courses  
 (please contact the Computer Science Dept for their course offerings) |
| Tax Compliance and Planning (TCP)   | 4 hours       | 68 multiple choice (50%) & 7 Simulations (50%) | • Tax Compliance and Planning for Individuals and Personal Financial Planning (30-40%)  
 • Entity Tax Compliance (30-40%)  
 • Entity Tax Planning (10-20%)  
 • Property Transactions (10-20%) | Mgmt 127A, Mgmt 127B, Mgmt 168 |

- Exam candidates may take each exam section in any order.
- Effective in January 2024, candidates must pass all four sections (3 CORE and 1 DISCIPLINE) within a 30-month period.
- The exams are all computer-based.