

Business, Management &amp; Legal

# Roadmap to CPA Certification

New 2014 California Educational Requirements



Effective January 1, 2014, all California CPA candidates will have to meet the Uniform Accountancy Act's 150-hour educational requirement prior to licensure, which includes completing a total of 150 semester units, as well as a bachelor's degree and one year of work experience. This requirement is currently referred to as "Pathway 2" and beginning in 2014 will be the only pathway available.

## Additional Resources

Visit the below websites to learn more about CPA Certification and the new 2014 licensing requirements:

**California Board of Accountancy**  
[dca.ca.gov/cba](http://dca.ca.gov/cba)

**CalCPA**  
[calcpa.org](http://calcpa.org)

**Becker CPA Review**  
[becker.com](http://becker.com)

### Did you know?

*Courses taken to satisfy units for the CPA exam requirements may not be used to satisfy licensure requirements.*

## Steps to Fulfill CPA Educational Requirements

### Step 1: Fulfill the CPA Examination Requirements

The educational requirements to sit for the CPA Examination remain the same and include the following:

- Baccalaureate degree
- 24 semester units of accounting
- 24 semester units of business-related subjects

### Step 2: Sit and Pass All 4 Parts of the Uniform CPA Exam

Candidates must receive a passing score, 75 or higher, on a CPA Exam section, to receive and retain credit. Once a candidate receives credit status for all four parts of the CPA Exam during an 18-month period, they have passed the CPA Exam.

### Step 3: Fulfill the New CPA Licensing Requirements

Beginning in 2014, all California CPA candidates must fulfill additional educational requirements for CPA licensure:

- Total of 150 semester units
- 20 semester units of accounting study
- 10 semester units of ethics study

## UCLA Extension Courses

The California Board of Accountancy recognizes UCLA Extension as a qualified provider of coursework to sit for the CPA Examination and for fulfilling units needed for California CPA licensure. Our Accounting Certificate provides relevant curriculum to satisfy the 24 semester units of accounting and 24 semester units of business-related requirements needed to sit for the CPA Exam.

In addition, many of our accounting and general business courses will help candidates satisfy the new 2014 accounting and ethics study requirements for CPA<sup>®</sup> licensure.

### Becker CPA Review

UCLA Extension, in collaboration with Becker Professional Education, also offers students a comprehensive CPA Review program to further prepare students for all four sections of the CPA Examination. Discounted fees are available to students who are officially enrolled in our Accounting Certificate.

Visit [uclaextension.edu/accounting](http://uclaextension.edu/accounting) to learn more about our accounting programs and courses.