

Business, Management & Legal

Roadmap to CPA Certification



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.

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. To learn more about our accounting programs and courses. Visit uclaextension.edu/accounting.

Additional Resources

Visit the below websites to learn more about CPA Certification and the licensing requirements:
 California Board of Accountancy
dca.ca.gov/cba
 CalCPA
calcpa.org
 Becker CPA Review
becker.com

Steps to Fulfill CPA Educational Requirements

Step 1: Fulfill the CPA Examination Requirements

- Baccalaureate degree
- 24 semester units of accounting – this can be satisfied by completing UCLA Extension's 10 course program "Certificate in Accounting".
- 24 semester units of business-related subjects - can be satisfied in the following ways:
 - Through accredited business-related courses previously completed in your degree.
 - You can enroll for a 2nd Certificate: **General Business Studies** and complete the following 9 courses which are topics in the CPA exam:
 1. X423.18 Nonprofit Accounting
 2. X420 Business Law
 3. X427.122 Taxation of Property Transactions
 4. X427.8 Taxation of Corporations and Shareholders
 5. X427.9 Partnership Taxation
 6. X100 Business Economics
 7. X130A Basic Managerial Finance
 8. X423.18 Accounting Enterprise Business Systems
 9. X190 Management Theory, Policy and Process

This 2nd certificate also has an ethics requirement, but we will apply the Ethics in Accounting if you completed the Certificate in Accounting.

If you have already completed the business related course requirement in your previous education but would like to take some additional courses to help prepare for the CPA Exam you may enroll without being in a certificate. Our courses are open enrollment.

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. **Note: The additional 30 semester units for licensing is not required for you to sit for the exam.**

Step 3: Fulfill Licensing Requirements

To qualify for licensure all California CPA candidates must fulfill an additional 30 semester units of educational requirements and a work experience requirement:

- 20 semester units of accounting study
- 10 semester units of ethics study
- One year work experience under a licensed CPA