

# CPA Exam Requirements

## Information for MiraCosta students

It is not a requirement that students have a degree in accounting in order to sit for the CPA exam, but there are requirements as to the type of coursework that they must evidence in their application as a candidate for the exam to the California State Board of Accountancy. The CPA is a national exam, but the requirements for sitting for the exam are controlled by the individual State Boards of Accountancy. For California, here is a reprint of some of key requirements as to coursework:

### COMPARISON OF PATHWAY REQUIREMENTS

Each pathway has its own educational and licensure requirements. The following is a comparison of the pathway requirements:	Pathway 1	Pathway 2	Pathway 0
<b>Education for Examination</b>	<input type="checkbox"/> Baccalaureate degree  (Section 5092).	<input type="checkbox"/> Baccalaureate degree  (Section 5093).	<input type="checkbox"/> Baccalaureate or higher degree <b>Or</b> <input type="checkbox"/> 120 semester units – no degree <b>or</b> <input type="checkbox"/> CLEP plus 10 accounting units (Section 5081.1).
<b>Core Course Requirement</b>	<input type="checkbox"/> <b>24 semester units of accounting.</b> <input type="checkbox"/> <b>24 semester units of business- related subjects.</b>	<input type="checkbox"/> <b>24 semester units of accounting.</b> <input type="checkbox"/> <b>24 semester units of business- related subjects.</b>	<input type="checkbox"/> <b>10 semester units of accounting.</b> <input type="checkbox"/> <b>35 semester units of business- related subjects.</b>
<b>Licensure Requirement</b>	<input type="checkbox"/> Two years general experience, which must include a minimum of 500 attest hours for those who want to sign attest reports.	<input type="checkbox"/> Evidence of 150 semester hours of education  <b>and</b> <input type="checkbox"/> One-year general experience, which must include a minimum of 500 attest hours for those who want to sign attest reports.	<input type="checkbox"/> 24, 36, or 48 months of experience, which includes attest experience.  <b>Pathway 0 applicants must apply and qualify for licensure prior to January 1, 2010. There is no deadline for current Pathway 0 applicants who later want to be licensed under Pathways 1 or 2 to make up any educational deficiencies.</b>

Most students will want either pathway 1 or 2, which as highlighted in red, will require 24 units of accounting and 24 units of business. As to what courses qualify as meeting the 24 unit requirement, this additional information comes from the State Board:

**Accounting subjects include:**

- |                                                          |                                                        |
|----------------------------------------------------------|--------------------------------------------------------|
| <input type="checkbox"/> Accounting.                     | <input type="checkbox"/> Financial Reporting.          |
| <input type="checkbox"/> Auditing.                       | <input type="checkbox"/> Financial Statement Analysis. |
| <input type="checkbox"/> External or Internal Reporting. | <input type="checkbox"/> Taxation.                     |

**Business-related subjects include:**

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|--------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <input type="checkbox"/> Business Administration.                                          | <input type="checkbox"/> Computer Science/Information Systems.                |
| <input type="checkbox"/> Business Communications.                                          | <input type="checkbox"/> Economics.                                           |
| <input type="checkbox"/> Business Law.                                                     | <input type="checkbox"/> Finance, e.g. Financial Management.                  |
| <input type="checkbox"/> Business Management.                                              | <input type="checkbox"/> Marketing.                                           |
| <input type="checkbox"/> Business Related Law Courses offered by an accredited law school. | <input type="checkbox"/> Mathematics.<br><input type="checkbox"/> Statistics. |

***In addition to those subjects already listed above, accounting courses include, but are not limited to courses in Assurance, Attestation, Bookkeeping, Cost (Cost Analysis, Costing), Peachtree, Quickbooks, and CPA Review courses taken at a recognized school (see Page 12, Pathway 1 Recognized Schools – United States).***

What that means specifically for the Accounting program at MiraCosta College is that only ACCT 101, 145, 148, 201, and 202 will qualify as accepted units for accounting. ACCT 158 does not qualify as “accounting-related” but would qualify for “business-related.” Obviously there are not enough classes to meet the entire 24 unit requirement. However, the extension programs at both UCSD and UC-Riverside offer Certificates in Accounting that will allow students to fulfill the remaining requirements. As they complete the remaining coursework, they should complete the two course intermediate accounting sequence, as well as an auditing course, in order to be best prepared for the content on the CPA exam.

Below are some links that might be helpful as a reference in helping students. Please contact Accounting lead instructor, Mike Deschamps, [mdeschamps@miracosta.edu](mailto:mdeschamps@miracosta.edu); 760-757-2121 x6488 with any questions.

<http://www.dca.ca.gov/cba/publications/applbook.pdf>

<http://extension.ucsd.edu/programs/index.cfm?vAction=certDetail&vCertificateID=2&vStudyAreaID=5>

<http://www.extension.ucr.edu/certificates/accounting/index.html>