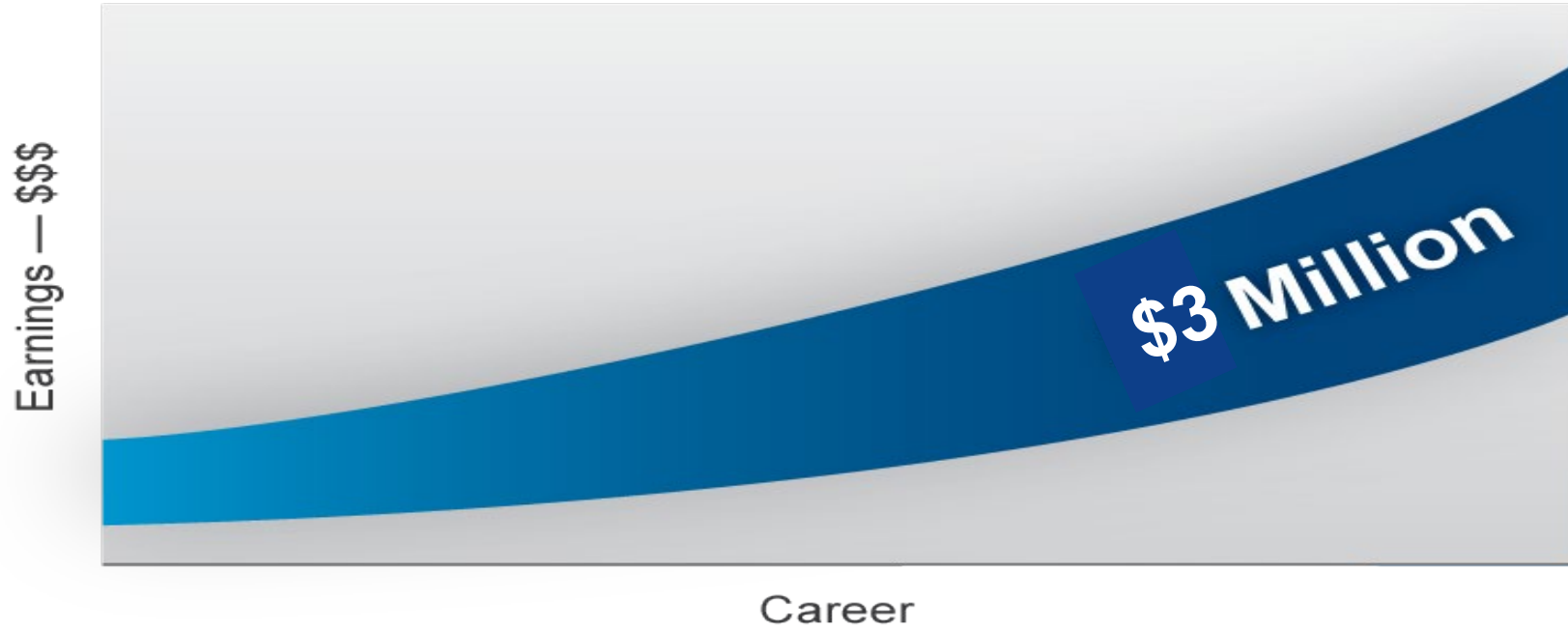


The CPA Exam and Requirements

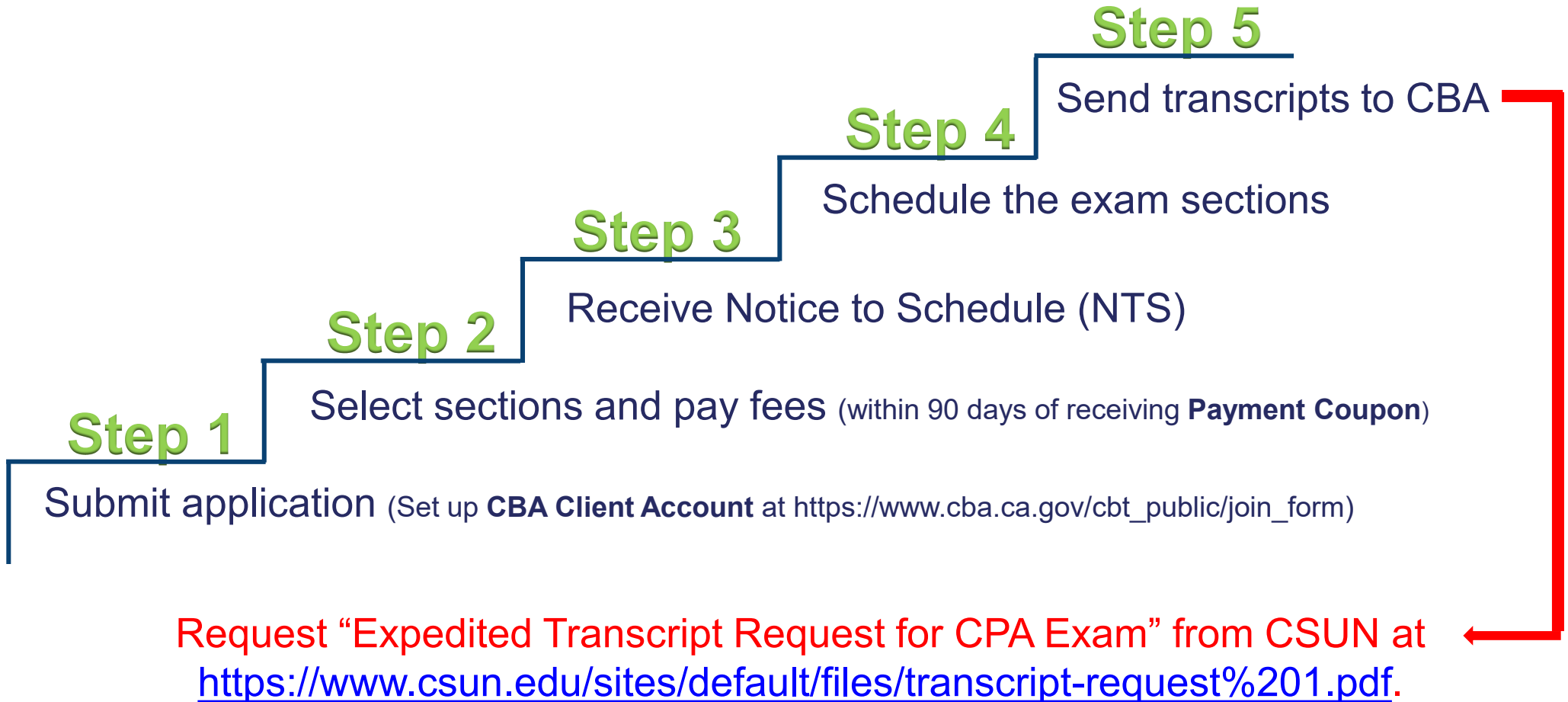
Earnings Power of a CPA



Education | **E**xam | **E**xperience

Every state is unique

5 Key Steps – Exam Process



Prometric Testing Centers

(Glendale, Camarillo, Culver City)



“Test Drive”

- **\$30**
- **Actual check-in**
- **ID confirmation**
- **Documentation checking**
- **Image capture of finger print**
- **Assignment of a locker**
- **Seated at a computer**
- **Sample test (at a computer for 15 minutes)**
- **Become familiar with parking, location, and commute time to the center.**

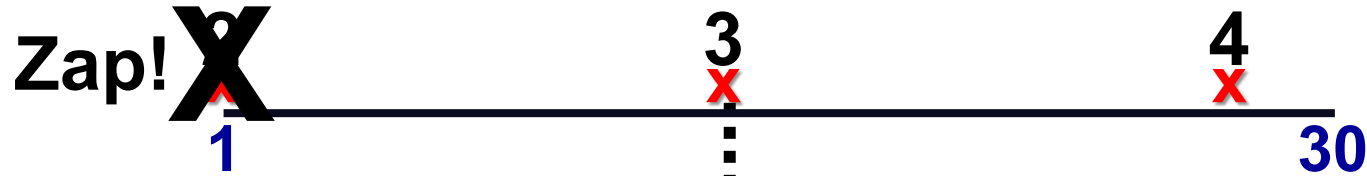
Current Exam Fees

➤	Accounting & Data Analytics	\$ 344.80
➤	Auditing & AIS	344.80
➤	Tax	344.80
➤	Discipline	<u>344.80</u>
➤	Subtotal	\$1,279.20
➤	Application Fee (\$50 re-application)	<u>100.00</u>
➤	Total	<u><u>\$1,379.20</u></u>

Notice to Schedule (NTS)

- **NTS is good for 9 months.**
- **Candidates may sit for one or more sections at any time and in any order.**
- **A section that is not passed cannot be retaken until the failing test score is released.**
- **Must pass all four sections within a rolling 30-month period.**

Rolling 30-Month Period



Core (all 3)

- **Accounting & Data Analytics**
- **Auditing & AIS** (Accounting Information Systems)
- **Tax**

Disciplines (one of these)

- **Business Analysis and Reporting (BAR)**
- **Information Systems and Controls (ISC)**
- **Tax Compliance and Planning (TCP)**

Accounting Courses for Each Core

Accounting & Data Analytics

ACCT 350 – Intermediate Financial Accounting I

ACCT 351 – Intermediate Financial Accounting II

ACCT 352 – Intermediate Financial Accounting III

ACCT 450 – Advanced Financial Accounting

ACCT 475 – Governmental and Nonprofit Accounting

Auditing & AIS

ACCT 460 – Auditing Principles and Analytics

ACCT 465 – Advanced Auditing

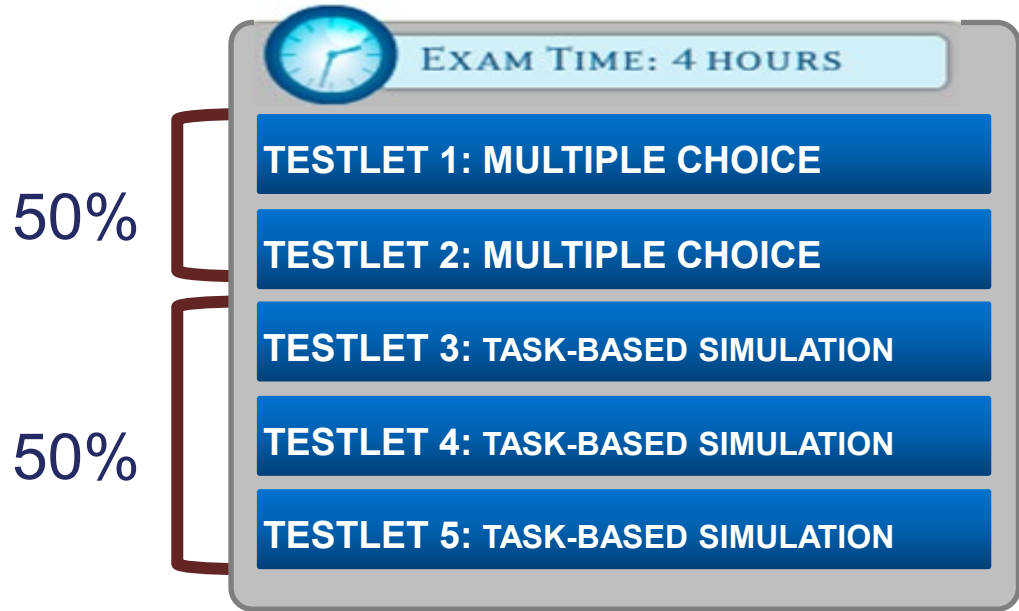
ACCT 415 – Accounting Information Systems (AIS)

Tax

ACCT 440 – Income Tax I

ACCT 441 – Income Tax II

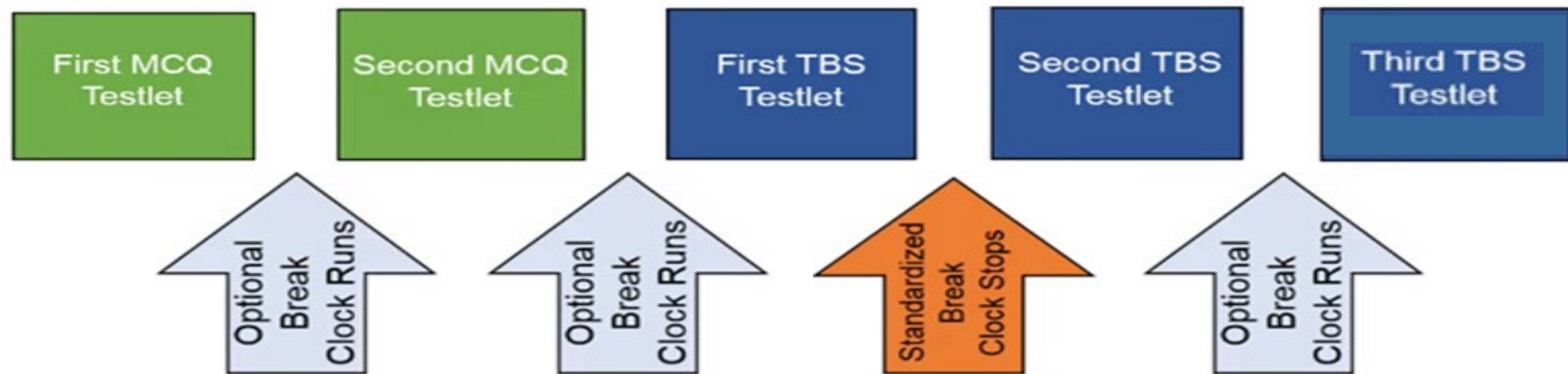
Structure



- Two multiple-choice question (MCQ) testlets.
- Three testlets containing task-based simulations (TBS).

Section	Section Time	Multiple-Choice Questions (MCQs)	Tasked-Based Simulations (TBSs) ⁴
AUD – Core	4 hours	78	7
FAR – Core	4 hours	50	7
REG – Core	4 hours	72	8
BAR – Discipline	4 hours	50	7
ISC – Discipline	4 hours	82	6
TCP – Discipline	4 hours	68	7

← Total testing time: 4 hours →



Two CPA Pathways

Current Pathway (Legacy)

CPA Competency-Based Experience Pathway

Current Pathway (Legacy)

- **Accounting Experience**

- 1 year in a CPA firm (public accounting) or
- 1 year in a non-CPA firm (private accounting or government) ***in the accounting function and under the direct supervision of a CPA.***

- **Auditing Experience** (Optional)

- 500 hours
- *Only required if authority to sign audit reports is desired.*

California Educational Requirements

Educational Requirements	To Sit for CPA Exam	To be Licensed
Baccalaureate Degree	No	Yes
Unit Requirements	24 accounting units 24 business units 120 total units	30 accounting units 38 business units 150 total units 10 ethics units (3 in accounting)

	<u>CPA Requirements</u>	<u>CSUN</u>
Accounting Units	30	37
BUS Related Units	38	43
Ethics Units	10	10

CPA Ethics Requirement

- **BLAW courses (280 & 308)** **6 units**
 - **ACCT 460** **1 unit**
 - **ACCT 511** **3 units**
- 10 units**

CPA Competency-Based Experience Pathway

California Assembly Bill (AB) 1175

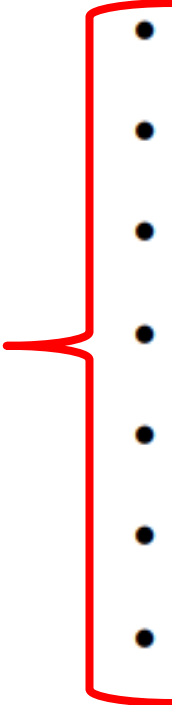
If passed this year –

- **Takes effect on July 1, 2026.**
- **The old pathway (legacy) is available until December 31, 2028.**

CPA Competency-Based Experience Pathway

- 150 units is no longer required
- A degree in accounting (to sit for the exam and be licensed).
- One ethics course (in accounting)
- Two years of experience

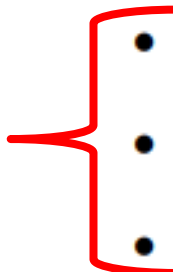
Professional Competencies (all)

- 
- Ethical behavior
 - Critical thinking and professional skepticism
 - Communication
 - Collaboration, teamwork, and leadership
 - Self-management and continuous learning
 - Business acumen
 - Technology mindset

Professional Competencies (all)

- Ethical behavior
- Critical thinking and professional skepticism
- Communication
- Collaboration, teamwork, and leadership
- Self-management and continuous learning
- Business acumen
- Technology mindset

Technical Competencies (one)

- 
- Audit and assurance
 - Tax
 - Business and financial reporting

**A passing score is 75 ~Psychometrics &
Psychometricians~**

**The MCQ testlets have two levels of
difficulty – medium and difficult.**

**The questions are weighted on the level
of difficulty.**

**The difficult questions receive more
points in reaching 75.**



Weak
Performance



Testlet 1
Medium



The diagram illustrates a progression from Testlet 1 to Testlet 2. Testlet 1 is labeled 'Medium' and is connected by a red arrow to Testlet 2, which is labeled 'Difficult'. The arrow is labeled 'Strong Performance', indicating that achieving a strong performance on the medium testlet leads to the more difficult testlet.

**Strong
Performance**

Testlet 2
Difficult

~ International Testing Sites ~

Bahrain

Jordan

Brazil

Kuwait

Egypt

Lebanon

England

Nepal

Germany

Saudi Arabia

India

Scotland

Ireland

South Korea

Israel

United Arab Emirates

Japan

~ Foreign Credentials Evaluation ~

Anaheim

Beverly Hills

Culver City

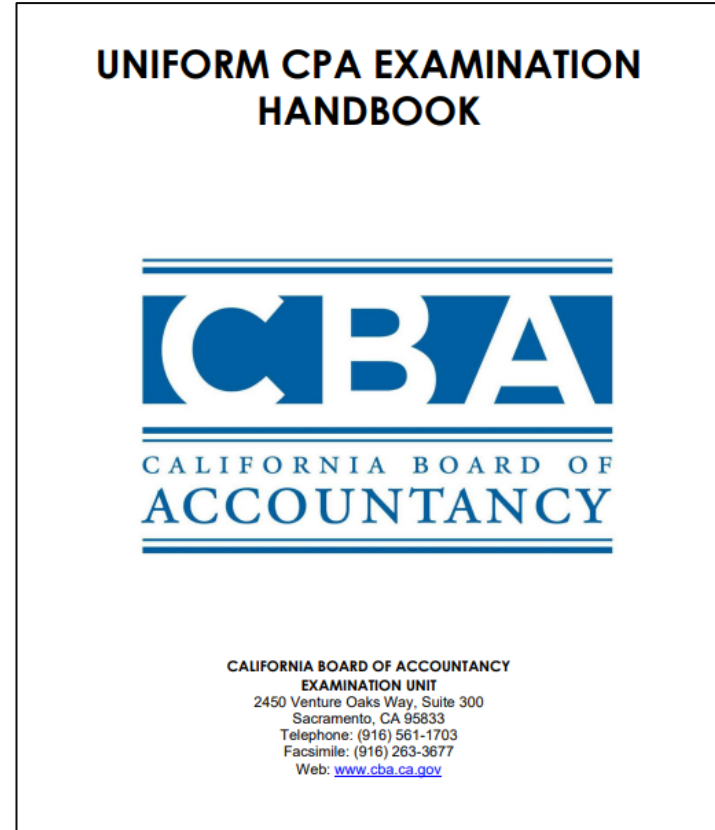
Los Alamitos

Redondo Beach

West Covina

~ Strongly Recommended ~

**California
Board of
Accountancy**
*Uniform CPA
Examination
Handbook*



<http://www.dca.ca.gov/cba/applicants/exambook.pdf>

CPA Review Course



- Study time is used more efficiently.
- Strategies for taking the exam are learned.
- Practice doing task-based simulations.
- Keeps you disciplined and organized.
- Most efficient way to review what you've already learned.
- Increases probability of passing.
- Obtain immediate feedback from practice exams.
- Obtain practice navigating the computer screen and simulations.
- Might help avoid paying \$1,000 again to retake the exam.

cpaexamguy.com

~ Best Advice for Passing the CPA Exam ~

- **Take a review course!!!!!!!**
- **Sit for the exam as soon as possible, and after completing each part of a review course!**
- **80 hours of continuing education.**