

Uniform Certified Public Accountant (CPA) Examination and Licensure Requirements

Students planning to sit for the CPA examination shall be required to follow Pathway 1 or Pathway 2. The Department of Accounting and Information Systems at CSUN strongly recommends Pathway 2. Both pathways are described below.

Pathway 1 (May not change to Pathway 2 without retaking the entire examination.)

- A baccalaureate degree from an accredited college or university.
- 24 semester units in accounting subjects.
- 24 semester units in business-related subjects. Courses in excess of the 24 required semester units in accounting may be counted toward the business-related units.
- Examination passage in accordance with the current examination passage and conditioning standards in California.
- Two years of general accounting experience is required for licensure. A minimum of 500 hours of attest experience is also required for those who want to sign attest reports.

Pathway 2 (May change to Pathway 1 without retaking passed examination parts.)

- A baccalaureate degree from an accredited college or university.
- 24 semester units in accounting subjects.
- 24 semester units in business-related subjects. Courses in excess of the 24 required semester units in accounting may be counted toward the business-related units.
- Examination passage is in accordance with the Uniform Accountancy Act (UAA) examination passage and conditioning standards.
- 150 semester units of education is required for licensure.
- One year of general accounting experience is required for licensure. A minimum of 500 hours of attest experience is also required for those who want to sign attest reports.

The major differences between Pathway 1 and Pathway 2 are as follows:

- Pathway 2 requires 150 semester units of education. Pathway 1 does not.
- Pathway 2 is the most consistent with the licensure requirements of other states and jurisdictions. Applicants who select Pathway 2 will be eligible to practice outside California. This may be the pathway of choice for those applicants who are interested in being able to practice as a CPA in other states or with a national CPA firm that expects its professionals to have the flexibility to relocate to other parts of the country.
- Pathway 2 requires one year of general accounting experience. Pathway 1 requires two years of general accounting experience.

	Pathway 1	Pathway 2
Education	• Baccalaureate degree • 24 semester units of accounting. • 24 semester units of business.	• Baccalaureate degree and 150 semester units. • 24 semester units of accounting. • 24 semester units of business.
Experience	• 2 years of general accounting.	• 1 year of general accounting.
Sign Attest Reports	• 500 hours of attest experience.	• 500 hours of attest experience.

Applicants will be scheduled under the requirements of Pathway 2, unless the applicant provides a written request to be scheduled under Pathway 1. Applicants will have the option to change from Pathway 2 to Pathway 1 at any time prior to licensure. A written request will be required.

Applicants should carefully consider their options prior to applying for the Uniform CPA Examination, as it may impact their future licensure opportunities. The licensure requirements in most states are consistent with the UAA.

Go to <http://www.calcpa.org/community/careers/FAQ/index.html> for answers to frequently asked questions.

For additional information, contact:

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Or visit their website at
www.dca.ca.gov/cba