

THE PATH TO BECOMING

A CERTIFIED PUBLIC ACCOUNTANT (CPA)

Requirements to **take** the CPA exam:

- An undergraduate degree with at least 120 semester hours.
- Accounting courses beyond accounting principles (usually the first two accounting classes at the undergraduate level) totaling 20 semester hours. (At the graduate level, most accounting classes do count in the 20 semester hours, even if they are accounting principles courses.)
- Application process. Fees are high with the new computer-based testing. Contact the CPA Exam Services for information. The number is 1-800-CPA-EXAM – be sure to ask for the Georgia Coordinator if you plan to take the CPA exam in Georgia.

Requirements to **become** a CPA:

- Pass all four parts of the CPA exam.
- College level courses totaling 150 semester hours. (This is the fifth-year rule that you hear about.) If you have an undergraduate degree, this means 30 more semester hours. However, the courses do not have to be accounting or even business – just college-level courses.
- Accounting courses beyond accounting principles totaling 30 semester hours. This means 10 additional semester hours in accounting beyond what is required to take the CPA exam.
- Work experience requirement varies by the type of employment:
 - 2 years in public accounting OR
 - 5 years in private industry, government, or not-for-profit organizations with supervision by a CPA.

Other information resources:

- National Association of State Boards of Accounting web site: www.nasba.org
- Georgia State Board of Accountancy web site: www.sos.state.ga.us/plb/accountancy/
- • Uniform CPA Exam web site: www.cpa-exam.org
- CPA Services (the clearinghouse for transcript evaluation and application processing used by many states including Georgia) toll-free number: 1-800-CPA-EXAM. Be sure to ask for the Georgia (or state in which you plan to take the exam) Coordinator.