



# California CPA Continuing Education Requirements

## Required Education

- 80 hours of CPE every 2 years
- Minimum 20 hours annually - with at least 12 hours completed in technical subject matter
- New licensees: 20 hours for each full 6 month period following license
- A minimum of 40 hours must be claimed in the following technical subject areas: accounting, auditing, taxation, consulting, financial planning, professional conduct, computer and information technology (not word processing) and/or specialized industry or government practices focusing on maintenance and/or enhancement of public accounting skills and knowledge for competently practicing public accounting. This is Code T on the licensee's renewal reporting form.
- A maximum of 40 hours may be claimed in the following areas (considered non-technical): Communication skills, word processing, sales, marketing, motivational techniques, negotiating skills, office management, practice management and personnel management. This is Code N on the licensee's renewal reporting form.
- Ethics Requirement:
  - 4 hours of General Ethics education every two years. To qualify courses must be a minimum of one hour in length and can be "general" ethics courses, and must require a 90% passing rate.
  - 2 hours of CA Specific Regulatory Ethics every 6 years. In addition to the ethics requirement outlined above, licensees are required to complete a two-hour regulatory review course once every six years (following the same reporting pattern of their previous 8 hour requirement).
- Maximum Self-Study Allowed: 100%

## Board Information

California State Board of Accountancy  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815-3832

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Fax: (916) 263-3675

Website: [www.dca.ca.gov/cba/](http://www.dca.ca.gov/cba/)



## California CPA Continuing Education Requirements (cont.)

**License Expiration:** Biennially based on birth month and year. Even birth year renews in birth month of even years; Odd birth year renews in birth month of odd years.

**CPE Completion Due by:** License expiration date

**Acceptable Programs of Study:** California CPE requirements state: "the overriding consideration is that it be a formal program of learning which contributes directly to the professional competence of a licensee. It is the obligation of each licensee to select a course of study, consistent with the requirements of this section and section 88.1 and 8.2, which will contribute directly to his or her professional competence."

Accounting/auditing, taxation, management services, computer information systems, statistics, probability and quantitative applications in business, administrative practice, economics, business law, functional fields of business (finance, production, marketing, etc), specific areas of industry, environment of business (i.e. film industry, real estate) are all acceptable. Personal Development courses are acceptable if they fall in the areas of: communication skills, word processing, sales, marketing, motivational techniques, negotiating skills, office management, practice manage and personnel management.

**PLEASE NOTE:** Since state board regulations are constantly changing, the information contained here is deemed reliable however it is not guaranteed. We encourage you to contact your state board to answer any questions and confirm or clarify any requirements listed here.