### CPA Exam Requirements

120 semester credit hours with 27 semester hours in Accounting and 21 semester hours in Business courses

At least 27 semester hours in Accounting subjects, of which at least 3 semester hours must be in Auditing. The hours in Auditing must address U.S. GAAS. To receive credit for Accounting-related coursework, the transcripts must indicate an Accounting program code, or you must furnish other information to demonstrate an Accounting-related course. At least 21 semester hours must be in upper-division Accounting courses.

### CPA Licensure Requirements

150 semester credit hours, with 33 semester hours of non-duplicative Accounting coursework; 27 of the 33 semester hours must be in non-introductory Accounting courses that include 6 hours in Audit and 3 hours of Accounting Ethics.

At least 27 semester hours of non-duplicative coursework in business of which 3 hours are in Business or Accounting Communications. No more than 6 semester hours in any single subject area can be applied toward the 27 semester hour total. 18 semester hours of the 27 must be above the introductory level.

### Accounting Subject Areas

- Accounting Ethics
- Accounting Information Systems
- Accounting Research and Analysis
- Accounting Theory
- Auditing and Attestation Services
- Financial Accounting and Reporting of Business Organizations
- Financial Accounting and Reporting for Government and Not-for-Profit Entities
- Financial Statement Analysis
- Fraud Examination
- Internal Controls and Risk Assessment
- Managerial or Cost Accounting
- Taxation - Tax Research and Analysis
- Other areas as approved by the Colorado Board of Accountancy

### Business Subject Areas

- Behavior of Organizations, Groups, and Persons
- Business Communications
- Business Ethics
- Business Law
- Computer Information Systems
- Economics
- Finance
- Legal and Social Environment of Business
- Management
- Marketing
- Quantitative Application in Business
- Statistics
- Other areas as approved by the Colorado Board of Accountancy
What courses should I take for the CPA Exam?
Over and above your required Accounting courses, we recommend:
ACCT 4240/6024 Advanced Financial Accounting
ACCT 4370/6370 International Accounting
ACCT 4420/6150 Taxation of Business Entities
ACCT 4800/6080 Accounting for Government and Nonprofit Organizations

What courses should I take for CPA licensure?
ACCT 6025 Audit Practice  OR
ACCT 6620 Seminar: Auditing and Other Assurance Services  OR
ACCT 6330 Fraud Auditing
ACCT 6280 Accounting Ethics
ACCT 6442 Accounting: Professional Research and Communications

When should I take the CPA Exam?
You do not need 150 hours of coursework before you sit for the exam. This means you can sit for the exam in connection with completing an undergraduate degree (or equivalent) in Accounting, and before completing your MS in Accounting.

Should I take a CPA Exam review course?
Yes. We highly recommend you take a review course before taking the CPA exam. There are numerous options including face-to-face and online courses as well as hard copy material for self-study.

If I pass the CPA Exam, does that mean I'm a CPA?
No. The CPA exam is just 1 of the 4 E's to CPA licensure - Education, Examination, Ethics, and Experience. In addition to the CPA exam, you must successfully pass the AICPA Ethics Examination. Additionally, CPA licensure requires one year of experience in Accounting under the direct supervision of an actively licensed CPA, or experience the Colorado Board of Accountancy deems to be equivalent.

My undergraduate degree is not in Accounting. Can I still become a CPA?
Yes! Mapping your background to the education requirements may be confusing. Please contact accounting.cpa@ucdenver.edu for help.

Where can I go for more information about becoming a CPA?
Excellent websites are www.thiswaytocpa.com and nasba.org/exams/cpaexam/Colorado

For Career Advising contact:
bcc@ucdenver.edu

For Academic Advising contact:
undergrad.advising@ucdenver.edu
grad.advising@ucdenver.edu

For CPA-related questions contact:
accounting.cpa@ucdenver.edu