

The background features a series of concentric, overlapping curved lines in shades of light gray and white, creating a sense of motion and depth. A prominent dark red callout box is centered on the page, containing the main text.

From Foothill College to California CPA

Topics

- Understand how to become a CPA in California.
- Learn what education you need (bachelor's, master's, units).
- See how Foothill College fits into your CPA plan.
- Compare CPA vs. Enrolled Agent
- Walk through the CPA exam application process.
- Wrap up

Why Become a CPA?

- **CPA** = Certified Public Accountant which is a licensed accounting professional with high trust and responsibility.
- Work in public accounting, corporate/industry, government, nonprofit, and consulting.
- Higher earning potential and more leadership opportunities.
- National shortage of CPAs. 75% of today's public accounting CPAs will retire within the next 15 years

The CPA Journey in California – Big Picture

- **1. Education:** Bachelor's degree plus specific accounting, business, ethics, and accounting study units.
- **2. CPA Exam:** 3 core sections (AUD, FAR, REG) + 1 discipline (BAR, ISC, TCP).
- **3. Experience:** 12 months of supervised work experience.
- **4. Licensure:** Apply to the **California Board of Accountancy (CBA)**.
- Foothill mainly supports **Step 1** and gives a head start for **Step 2**.

Do You Need a Bachelor's to Take the CPA Exam?

- Yes. To sit for the CPA Exam in California, you must have a bachelor's degree or higher.
- You also need at least 24 semester/36 quarter units in accounting subjects.
- You also need at least 24 semester/36 quarter units in business-related subjects.
- Your major does not have to be "Accounting," but your units must meet CBA subject requirements.

Exam vs. Licensure Requirements (California)

- Exam (to sit):
 - Bachelor's degree or higher.
 - 36 quarter units in accounting subjects.
 - 36 quarter units in business-related subjects.
- Licensure (to become a CPA):
 - 150 total semester units/225 quarter units.
 - Bachelor's degree or higher.
 - 36 quarter units accounting, 36 quarter units business-related, 30 quarter units Accounting Study, 15 quarter units Ethics Study.

If You Already Have a Bachelor's in Business/Accounting

- You often already meet the 24 accounting and 24 business unit requirements.
- You may still need additional units to reach 150 total units.
- You may need some Accounting Study and Ethics units.
- Foothill's CPA Exam Prep CAs (Certificate of Achievements) and Accounting Ethics courses can help fill these gaps.

Do You Need a Master's Degree?

- A master's degree is helpful but **not required** for the CPA exam.
- **Pros:** Efficient way to reach 150 units, counts toward Accounting Study units, valued by some firms.
- **Cons:** More cost and time; many students can meet requirements more affordably via Foothill college + bachelors.
- Recommended for students targeting large firms and specialized roles who can invest in graduate school.

How Foothill Fits Into the CPA Path

- Take introductory and intermediate accounting to confirm your interest and build your GPA.
- Earn accounting and business-related units that count toward California board of Accountancy requirements.
- Use Foothill's CPA Exam Prep CAs to prepare for specific exam sections.
- Work toward Accounting Study and Ethics units while gaining practical skills.

Foothill CPA Exam Prep Certificates: Overview

- Foothill offers four CPA Exam Prep CAs:
 - CPA Exam Prep – Audit (AUD).
 - CPA Exam Prep – BEC/BAR/ISC (business & systems focus).
 - CPA Exam Prep – Financial Accounting Reporting (FAR).
 - CPA Exam Prep – Regulations (REG/TCP).

CA #1: CPA Exam Prep – Audit

- Focus: auditing and assurance.
- Includes intermediate and advanced financial accounting plus auditing.
- Supports the AUD core CPA exam section.

CA #2: CPA
Exam Prep –
BEC / BAR / ISC

- Focus: business environment, analysis, and information systems & controls.
- Includes financial/managerial accounting and courses in BAR and ISC topics.
- Supports BAR and ISC discipline options.

CA #3: CPA Exam Prep – Financial Accounting Reporting (FAR)

- Focus: financial accounting and reporting for different entities.
- Includes financial and managerial accounting and government/nonprofit accounting.
- Supports the FAR core CPA exam section.

CA #4: CPA Exam Prep – Regulations (REG /TCP)

- Focus: tax, business law, and taxpayer representation.
- Includes tax accounting, advanced tax, business law, and tax compliance/planning courses.
- Supports the REG core section and TCP discipline option.

Other Foothill Accounting CAs & Credentials

- Tax Specialist CA – great for Enrolled Agent prep and tax-focused careers.
- Accounting Ethics CA – helps meet Ethics Study requirements and builds ethics/fraud skills.
- Bookkeeping CA – prepares for bookkeeping certification and entry-level roles.
- Payroll Preparation CA – prepares for payroll certification and payroll positions.

Enrolled Agent (EA): Should You Consider It?

- EA = federally licensed tax expert authorized to represent taxpayers before the IRS.
- Path: obtain PTIN, pass 3-part Special Enrollment Exam, complete IRS suitability check.
- Recommended for students who are strongly tax-focused and want a quicker credential than CPA.
- Pairs well with Foothill's Tax Specialist CA and can complement a future CPA.

CPA Exam Pass Rates & What They Mean for You

- Pass rates vary by section but are typically around 40–70%.
- The CPA exam is challenging but very passable with strong preparation.
- Foothill courses are designed to build knowledge steadily over time.
- Combining Foothill coursework with a CPA review program is a proven strategy.

Working with the California Board of Accountancy (CBA)

- California Board of Accountancy does not pre-review transcripts just to confirm eligibility.
- They offer detailed guides and self-assessment worksheets to map your units.
- International degrees require evaluation by an approved service (not free).
- California Board of Accountancy responds via phone and email, but response times can vary.

Steps to Apply for the CPA Exam (California)

- 1. Check your education: bachelor's degree + accounting and business units.
- 2. Send official transcripts from all schools to the CBA.
- 3. Create a CBA account and complete the CPA exam application (pay fees).
- 4. Receive Authorization to Test (ATT) and Notice to Schedule (NTS).
- 5. Schedule exam sections at a testing center.
- 6. After passing all 4 sections, complete work experience, and then apply for CPA licensure.

Update: New CPA Pathway (AB 1175)

- **AB 1175** modernizes California CPA licensure and takes effect **Jan 1, 2027**.
- Replaces the old **150-semester-unit** rule with:
Bachelor's degree with an accounting concentration + CPA Exam + 2 years of general accounting experience.
- Added flexibility: a **qualifying masters** can replace **1 year** of experience
- **Transition:**
 - 2027–2028: both the current 150-unit “legacy” pathway and the new AB 1175 pathway are accepted.
 - 2029 onward: AB 1175 pathway becomes the **only** option.
- **Big picture:** you still need **Education + Exam + Experience**—
AB 1175 just changes *how* you can meet those requirements.

Wrap-Up

- You need a bachelor's degree to sit for the CPA exam in California.
- Licensure requires 150 units and specific accounting, business, accounting study, and ethics units.
- Foothill offers CPA Exam Prep CAs and other accounting CAs that align with CBA requirements.
- EA, bookkeeping, and payroll certifications are great complements or stepping stones.