

Becoming a Connecticut CPA

This information sheet is provided for your convenience by the Connecticut Society of CPAs. All information is current as of September 2010. Please contact the Connecticut State Board of Accountancy for the most up-to-date information or if you have questions about your own specific circumstances at 860-509-6179.

Connecticut requirements for certification include:

Education

To sit for the CPA Exam you'll need a bachelor's degree from a four-year accredited school that includes:

- At least 46 semester hours in the study of accounting and related subjects, including but not limited to business law, economics, and finance.
- At least 24 semester hours must be in the study of accounting.

To be licensed as a CPA you'll need an additional 30 credits for a minimum of 150 credit hours of college education.

- These credits may be obtained while taking or after completing the exam.
- A minimum of 36 credit hours must be in accounting (which may include basic or introductory courses).
- Thirty credit hours must be in economics and business administration.
- At least 60 credit hours must be in general education.

Exam

All parts of the exam are computerized and test your level of accounting knowledge.

- A passing score is 75 percent or better.
- Once you sit for your first section of the exam, you have 18 months to pass all four sections before you start to lose previously passed sections.
- There are four sections: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Regulation (REG), and Financial Accounting and Reporting (FAR).

Experience

- Candidates are required to have two years of experience obtained while under the supervision of a CPA.
- Experience need not be paid and can be in the form of internships or co-ops. However, all experience must be obtained under the supervision of an individual who has held a CPA certificate for at least three years.
- Experience may be obtained in public accounting, industry, or government.
- Experience must be obtained no earlier than 10 years prior to the initial application for certification.
- In order for experience to count it needs to be in four out of the eight categories below:
 - Assessment of the adequacy of the employer's internal controls
 - Testing of the adequacy of the employer's internal controls
 - Tax return preparation
 - Tax return research
 - Preparation of financial statements
 - Analysis of financial statements
 - Cost accounting
 - Budgeting

Ethics

Connecticut requires the completion and passage of the AICPA Professional Ethics for CPAs self-study course.

- A passing score is 90 percent or better.
- The course and exam may be purchased from the Connecticut Society of CPAs at www.cscpa.org/ethics.
- You should pass all four parts of the CPA Exam before taking the Ethics Exam.

As you pursue certification, you may be eligible to associate with the Connecticut Society of CPAs and further expand your personal and professional networks. Explore your options at www.cscpa.org/memberbenefits