# Requirements to Become a Connecticut CPA



There are four E's you'll need to check off on the road to becoming a CPA in Connecticut.

## Education

To sit for the CPA Exam in Connecticut, you'll need a bachelor's degree (120 hours) from a regionally accredited four-year college or university that includes:

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

To apply for your CPA credential in Connecticut, you'll need an additional 30 credit hours for a minimum of 150 credit hours of college education.

- A minimum of 36 credit hours must be in accounting. (This includes the 24 credit hours you submitted to take the CPA Exam.)
- Thirty credit hours must be in economics and business administration. (This includes the 22 credit hours you submitted to take the exam.)
- At least 60 credit hours must be in general education. Excess accounting courses will be considered.
- These credits may be obtained at any time prior to applying for the CPA credential.

### Exam

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

- A passing score is 75 percent or better.
- Timing is crucial! Once you pass 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:
  - 1. Auditing and Attestation (AUD),
  - 2. Business Environment and Concepts (BEC),
  - 3. Regulation (REG), and
  - 4. Financial Accounting and Reporting (FAR).

# **Experience**

Candidates are required to have two years of experience obtained while under the supervision of a CPA who's been in good standing for at least three years.

In order for experience to count it needs to be in **four out of the eight** categories below:

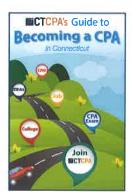
- Assessment and testing of the adequacy of the employer's internal controls
- Tax return preparation
- · Tax return research
- · Preparation of financial statements
- · Analysis of financial statements
- Cost accounting
- Budgeting
- Professional services performed in the course of practicing public accountancy

#### The Fine Print:

- 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 prior to the candidate beginning his or her experience.
- 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.
- You must work a minimum of 20 hours a week for your experience to count. You can claim a maximum of 35 hours per week.

### **Ethics**

Once you've got the degree, gained the experience, passed the exam ... there's just one more step! You just need to pass the AICPA Professional Ethics for CPAs self-study exam with a score of 90 or better.



Download our handy guide at www.ctcpas.org/mycpa.