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CERTIFIED PUBLIC ACCOUNTING – INITIAL LICENSURE REQUIREMENTS

Initial Licensure Requirements:

Applicants must apply for licensure and complete the application process within three years of receiving notification from NASBA of passing the last part of the CPA exam. If an applicant fails to complete the licensure application process within this three-year period, their CPA examination grades will expire and the applicant may reapply for licensure by endorsement, pursuant to Section 473.308(7) (a), F.S.

PASS ALL FOUR PARTS OF CPA EXAMINATION within a rolling 18-month period.

ONE YEAR OF WORK EXPERIENCE: Work experience must be verified by a licensed CPA and must commence after completion of 120 semester, or 180 quarter, hours from an accredited college or university with a concentration in accounting and business courses.

*Work experience shall include any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills, all of which must be verified by a certified public accountant who is licensed by a state or territory of the United States. This experience is acceptable if it was gained through employment in government, industry, academia, or public practice and constituted a substantial part of the applicant's duties.

The experience must either average at least twenty (20) hours a week over no more than one-hundred and four (104) weeks, or average no more than forty (40) hours a week over no more than fifty-two (52) weeks.

The verifying certified public accountant shall verify that the applicant rendered such services for a minimum of 2,000 hours gained over a period of not less than fifty-two (52) weeks or more than one-hundred and four (104) weeks when submitting the Verification of Work Experience form (<http://www.myfloridalicense.com/dbpr/cpa/forms/dbprcpa32workexp.pdf>). The sequence of the experience, whether the experience was secured before or after taking the examination, or partly before the examination and partly after the examination is considered immaterial, provided the two periods combined equal at least one year.

TOTAL REQUIRED HOURS: 150 semester or 225 quarter hours.

TOTAL UPPER-DIVISION ACCOUNTING HOURS: 30 semester or 45 quarter hours to include coverage in auditing, and cost accounting, and three (3) semester or four (4) quarter hours of financial accounting and three (3) semester or four (4) quarter hours of taxation both of which must be based on USA accounting standards.

TOTAL GENERAL BUSINESS HOURS: 36 semester or 54 quarter hours to include three (3) semester or four (4) quarter hours of business law based on USA Law.

Note: All accounting courses and not less than 21 semester or 32 quarter hours of general business courses must be at the upper-division level. For the purpose of paragraph 61H1-27.002(2)(b), F.A.C., all general business courses, including accounting courses in excess of the 30 semester hours required, must be taken at the upper-division level, except for Introductory Macro and Micro Economics, Business Law, Introductory Statistics, Introduction to Computer Information Systems, and any written or oral communication course described in paragraph 61H1-27.002(2)(b), F.A.C. Lower level general business courses, other than those listed above, posted to transcripts after August 31, 1989, will not count. Standardized tests, such as CLEP, are not acceptable for

accounting or general business courses; however, advanced placement (AP) courses will be counted if the applicant has been granted college credit for those AP courses by their degree-granting institution.

Note: The requirements listed above include the 120 semester or 180 quarter hours required to sit for the CPA exam.

Application Requirements:

To successfully obtain an original license, a candidate must:

- Submit DBPR CPA 2 CPA Licensure Application (<http://www.myfloridalicense.com/dbpr/cpa/forms/dbprcpa2initiallic.pdf>) and \$50.00 non-refundable fee.
- Evidence one year of acceptable work experience as described above under Initial Licensure Requirements.
- Submit official transcripts evidencing completion of the required hours listed above under Initial Licensure Requirements.

Need Help?

All requests for publications, documents, forms, applications for licenses, permits and other similar certifications can be obtained by contacting the Customer Contact Center.

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