

PATHWAY TO CPA LICENSING

CPA Exam Eligibility

To be able to sit for the CPA Exam, candidates must meet education requirements. Below is a summary of the requirements in Oregon. See [Oregon Secretary of State Administrative Rules](#) for more details on the education course requirements. Once the education requirements are met, candidates can start sitting for the exams.

CPA Exam Eligibility

- 120 semester hours or 180 quarter hours including
- Bachelor's degree
 - Minimum of 24 semester or 36 quarter hrs of upper division core accounting coursework
 - Minimum of 24 semester or 36 quarter hrs in business or accounting courses
 - Internship credits are limited to a maximum of 12 semester or 18 quarter hrs. A maximum of 4 semester or 6 quarter hrs may be counted to the upper division core accounting courses

CPA Exam

- Complete 3 Core Exams
- Audit and Attestation (AUD)
 - Financial Accounting and Reporting (FAR)
 - Regulation (REG)
- Complete 1 Discipline Exam: Choose one
- Business Analysis and Reporting (BAR)
 - Information Systems and Controls (ISC)
 - Tax Compliance and Planning (TCP)

Education and Experience Requirements

The Experience Pathways are determined by your Education pathway.

Pathway 1

Education Requirements

- Master's Degree or 180 Semester or 225 quarter Credits
- Bachelor's degree
 - Minimum of 24 semester or 36 quarter hrs of upper division accounting coursework
 - Minimum of 24 semester or 36 quarter hrs in business or accounting courses

Experience Requirements

- Minimum 1 year experience supervised by a CPA

Pathway 2

- Bachelor's Degree
- Bachelor's degree
 - Minimum of 24 semester or 36 quarter hrs of upper division core accounting coursework
 - Minimum of 24 semester or 36 quarter hrs in business or accounting courses
 - Internship credits are limited to a maximum of 12 semester or 18 quarter hrs. A maximum of 4 semester or 6 quarter hrs may be counted to the upper division core accounting courses

- Minimum of 2 years experience supervised by a CPA

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Competencies

In addition to the Exam and Experience Requirements for CPA Licensing, CPA Candidates must demonstrate competency in seven areas. Your CPA supervisor will complete an affidavit confirming you have met the competencies. Public Accounting applicants will choose Attest or Tax Experience to demonstrate the competencies. Learn more about the competencies here [Board of Accountancy : Licensing Forms : State of Oregon](#)

Competency – Tax Experience

1. Professional Ethics
2. Assessing the achievements of a client's objectives
3. Experience in preparing working papers that contain sufficient, relevant data to support analysis and conclusions
4. Understanding transaction streams and information systems
5. Risk assessment and verification skills
6. Decision making, problem solving and critical thinking in the context of analysis
7. Quality of Communication expressing scope of work, findings and conclusions

Competency – Attest Experience

1. Understanding the Code of Professional Conduct promulgated and adopted by the Board
2. Assessing the achievements of a client's objectives
3. Preparing working papers and documenting conclusions
4. Understanding transaction streams and assessing risk
5. Risk assessment and verification
6. Decision making, problem solving and critical thinking
7. Documenting findings and conclusions

Note: See Oregon Board of Accountancy or NASBA for more details in each of these areas.

As you connect with recruiters, be sure to highlight two key pieces of information:

- **Your CPA Pathway** – Let them know which pathway you're pursuing
- **CPA Eligibility Date** – Make sure the date you'll complete all education requirements for your chosen pathway is on your resume as CPA eligibility date. This helps recruiters understand when you'll be ready to sit for the CPA exam and begin your professional journey.

Clear communication makes a strong impression—and helps recruiters support your career goals more effectively!