

Certified Public Accountant

– registration number: California 96043

Academic requirements

Cliff has been a Chartered Accountant since 1981 and, therefore, he did not have to complete further academic studies in order to fulfill the requirements for sitting the CPA qualifying exam other than have his credits evaluated. The requirements in 1993 (when Cliff passed the exams) were 120 credits with 30 being business related. Since then the requirements have been raised to 150 credits.

The evaluation (details available) reflects that Cliff had 167 business related credits at that time which is over 10% higher than a Masters degree in the USA. This does not include non-business related credits (such as English and Latin) and credits from other universities (Administration of Estates and Programming P/L 1 from UNISA).

First Attempt

Cliff passed the CPA exams at his first attempt (part of the 7% that passed at the first attempt, at that time).

Preparation

In preparation for the exams, Cliff completed the Newton Becker course.

CPE

GAAP and Preparation of Financial Statements are the areas in which Cliff performs his CPE. However, his interest in technology, specifically teaching Microsoft SQL Server (Administration and Development) also contributes to his CPE.

Membership of Professional Society

Cliff belongs to the Institute of California Accountants and his recent article entitled, "Not confined to beans" is due to be published in January 2007 in the Southern California Accountant magazine.

Presentations

He has presented at meetings of the Society on the accounting applications of Microsoft Excel and at various technical User Groups in Orange County.