EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE
BEGINNING JANUARY 1, 2017

BACCALAUREATE DEGREE & 150 SEMESTER UNITS
(Total of 225 Quarter Units) Semester Units x 1.5 = Quarter Units

### 24 SEMESTER UNITS – ACCOUNTING SUBJECTS

- Accounting
- Financial Reporting
- Auditing
- Financial Statement Analysis
- Taxation
- External & Internal Reporting

### 24 SEMESTER UNITS – BUSINESS-RELATED SUBJECTS

- Business Administration
- Economics
- Marketing
- Computer Science & Information Systems
- Business Management
- Finance
- Statistics
- Business-related law courses offered at an accredited law school
- Business Communications
- Business Law
- Mathematics
- Any accounting subjects in excess of the 24 units needed to fulfill the accounting requirement

### 20 SEMESTER UNITS – ACCOUNTING STUDY

- Minimum 6 semester units in accounting subjects (see above) = 9 Quarter Units/ 3 Extra Accounting Classes
- Maximum 14 semester units in business-related subjects (see above) = 21 Quarter Units in Biz-Related Subjects
- Maximum 9 semester units in other academic work relevant to business and accounting (maximum 3 units from any one area)

#### 4.5 Qtr Units

- **Skills-based courses –**
  - Courses completed in the following disciplines: English, Communications, Journalism, and the Physical, Life, Natural, & Social Sciences

- **Foreign Languages/ Cultural & Ethnic Studies –**
  - Courses in foreign languages (including sign language) and courses with the terms culture, cultural, or ethnic in the titles

- **Industry-based courses –**
  - Courses with the words “industry” or “administration” in the title or courses completed in the following disciplines: Engineering, Architecture, and Real Estate

- Maximum 4 semester units in internships/independent studies in accounting and/or business-related subjects
- Completion of a Master of Accounting, Taxation, or Laws in Taxation is equivalent to 20 semester units of accounting study

### 10 SEMESTER UNITS – ETHICS STUDY (RESULTING FROM PASSAGE OF SB 773)

- Minimum 3 semester or 4 quarter units in accounting ethics or accountants’ professional responsibilities.¹
  - The course must be completed at an upper division level or higher, unless it was completed at a community college.

- Maximum 7 semester or 11 quarter units in courses containing any of the following terms in the course title:
  - Auditing
  - Business Leadership
  - Corporate Governance
  - Ethics
  - Human Resources Management
  - Management of Organizations
  - Organizational Behavior
  - Business, Government & Society
  - Business Law
  - Corporate Social Responsibility
  - Fraud
  - Legal Environment of Business
  - Morals
  - Professional Responsibilities
  - Some options:
    - MGT16: Personal Ethics
    - MGT166: Biz Ethics
    - MGT164: Biz Leadership
    - MGT117: Biz Law
    - MGT146: Ethics in Acctng
    - + one Phil/ Reli/ Theo class

- Maximum 3 semester or 4 quarter units in courses from the following disciplines:
  - Philosophy
  - Religion
  - Theology

  - Course title must contain one of the following words or terms, or the sole name in the course title is the name of the discipline.

  - Introduction
  - General
  - Principles of
  - Fundamentals of
  - Survey of

  ¹ This specific Ethics Study requirement is effective January 1, 2017.