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 = 36 Quarter Units / 7 Classes in Minor + 2 Electives
• Accounting
• Financial Reporting
• Auditing
• Financial Statement Analysis
• Taxation
• External & Internal Reporting

24 SEMESTER UNITS – BUSINESS-RELATED SUBJECTS = 36 Quarter Units / 9 Classes
• 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 = 30 Quarter Units
• 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

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

4.5 Qtr Units
• 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) = 15 Quarter Units (4 Ethics Classes)
• 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. NEW: 4 quarter units must be “Accounting Ethics” or “Accountants’ Professional Responsibilities.”

• 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

• 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
    • Foundations of

     You can take:
    - MGT16
    - MGT166
    - MGT164
    + 1 Phil/ Reli/ Theo.

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