



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

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

- Business Administration
- Business Management
- Business Communications
- Economics
- Finance
- Business Law
- Marketing
- Statistics
- Mathematics
- Computer Science & Information Systems
- Business-related law courses offered at an accredited law school
- 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 Take MGT146!
 - 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, Government & Society	Some options: - MGT16: Personal Ethics - MGT166: Biz Ethics - MGT164: Biz Leadership - MGT117: Biz Law - MGT146: Ethics in Accting - + one Phil/ Reli/ Theo class
○ Business Leadership	○ Business Law	
○ Corporate Governance	○ Corporate Social Responsibility	
○ Ethics	○ Fraud	
○ Human Resources Management	○ Legal Environment of Business	
○ Management of Organizations	○ Morals	
○ Organizational Behavior	○ Professional Responsibilities	
- Maximum 3 semester or 4 quarter units in courses from the following disciplines:

○ Philosophy	○ Religion	○ Theology
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 - 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	▪ Fundamentals of	▪ Survey of
▪ Introductory	▪ Principles of	▪ Foundations of	

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