



EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE

BACCALAUREATE DEGREE & 150 SEMESTER UNITS

24 SEMESTER UNITS – ACCOUNTING SUBJECTS

- Accounting **ACCT 101A, 101B, 201A, 201B**
- Financial Reporting
- Auditing **ACCT 203**
- Financial Statement Analysis **ACCT 204**
- Taxation
- External & Internal Reporting

24 SEMESTER UNITS – BUSINESS-RELATED SUBJECTS

- Business Administration
- Economics **ECON 101, 102**
- Marketing **MKT 100**
- Computer Science & Information Systems **CIS 111**
- Business Management **BUS 262**
- Finance **BUS 251**
- Statistics **MATH 120**
- Business-related law courses offered at an accredited law school
- Business Communications **BUS 111**
- Business Law **BUS 245**
- Mathematics **BUS 151, MATH 129, MATH 130**
- 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)
- Maximum 14 semester units in business-related subjects (see above)
- Maximum 9 semester units in other academic work relevant to business and accounting (maximum 3 units from any one area)
 - 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

- Minimum 3 semester or 4 quarter units in accounting ethics or accountants’ professional responsibilities.
 - The course(s) must be completed at an upper division level or higher, unless it was completed at a community college. **ACCT 205**
- Maximum 7 semester or 11 quarter units in courses in any of the following subject areas:
 - Auditing
 - Business Leadership
 - Corporate Governance
 - Ethics **PHIL 160**
 - Human Resources Management **BUS 268**
 - Management of Organizations
 - Organizational Behavior
 - Business, Government & Society
 - Business Law
 - Corporate Social Responsibility
 - Fraud
 - Legal Environment of Business **BUS 240**
 - Morals
 - Professional Responsibilities
- Maximum 3 semester or 4 quarter units in courses from the following disciplines:
 - Philosophy **PHIL 100**
 - Religion **PHIL 101**
 - 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
 - Introductory
 - General
 - Principles of
 - Fundamentals of
 - Foundations of
 - Survey of