



# EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE

## BACCALAUREATE DEGREE & 150 SEMESTER UNITS

(225 qtr units, a quarter unit is multiplied by .66 to equal a semester unit)

### 24 SEMESTER UNITS – ACCOUNTING SUBJECTS (36 QUARTER UNITS) = 7 acct minor classes + 2 addtl accounting classes

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

### 24 SEMESTER UNITS – BUSINESS-RELATED SUBJECTS (36 QUARTER UNITS) = 9 business related 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) = ~8 classes

- Minimum 6 semester units in accounting subjects (see above) = ~3 accounting classes
- Maximum 14 semester units in business-related subjects (see above) = ~ 5 business related classes
- 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 (15 QUARTER UNITS) = ~4 classes

- 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. (Suggestion = UCSD Extension Accounting Ethics Online Course)
- Maximum 7 semester or 11 quarter units in courses in any of the following subject areas:
 

○ Auditing	○ Business, Government & Society	Examples: - MGT 16 - MGT 166 - MGT 164 - MGT 117 - ECON 136
○ 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
  - 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	