



# EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE BEGINNING JANUARY 1, 2017

## BACCALAUREATE DEGREE & 150 SEMESTER UNITS

### 24 SEMESTER UNITS or 36 QUARTER UNITS— ACCOUNTING SUBJECTS

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

### 24 SEMESTER UNITS or 36 QUARTER UNITS— BUSINESS-RELATED SUBJECTS

- 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 or 30 QUARTER 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 or 15 QUARTER UNITS – ETHICS STUDY (RESULTING FROM PASSAGE OF SB 773)

- Minimum 3 semester or 4 quarter units in accounting ethics or accountants’ professional responsibilities.
  - 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
- 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
- Maximum of one semester unit in a course devoted solely to financial statement auditing.

# EDUCATIONAL REQUIREMENTS FOR CPA EXAM

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## Baccalaureate Degree – 180 Quarter Units

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### 36 Quarter Units – Accounting Subjects

<ul style="list-style-type: none"> <li>• Accounting</li> <li>• Financial Reporting</li> <li>• Auditing</li> <li>• Financial Statement Analysis</li> <li>• Taxation</li> <li>• External &amp; Internal Reporting</li> </ul>	<b>Econ 3A</b>	<b>4</b>
	<b>Econ 3B</b>	<b>4</b>
	<b>Econ 118</b>	<b>4</b>
	<b>Econ 137A</b>	<b>4</b>
	<b>Econ 136A</b>	<b>5</b>
	<b>Econ 136B</b>	<b>4</b>
	<b>Econ 136C</b>	<b>4</b>
	<b>Area I (not Econ 189)</b>	<b>4</b>
	<b>Area I (not Econ 189)</b>	<b>4</b>
	<b>Section Total</b>	<b>37</b>

Qualifying Econ. Courses: 3AB, 118, 132, 136ABC, 137AB, 138AB, 139, 182.

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### 36 Quarter Units – Business-Related Subjects

<ul style="list-style-type: none"> <li>• Business Administration</li> <li>• Economics</li> <li>• Marketing</li> <li>• Computer Science</li> <li>• Business Management</li> <li>• Finance</li> <li>• Statistics</li> <li>• Business Communications</li> <li>• Business Law</li> <li>• Mathematics</li> <li>• Accounting subjects</li> </ul>	<b>Econ 1</b>	<b>4</b>
	<b>Econ 2</b>	<b>4</b>
	<b>Math 34A/Math 3A</b>	<b>4</b>
	<b>Math 34B/ Math 3B</b>	<b>4</b>
	<b>Econ 140A</b>	<b>4</b>
	<b>Econ 10A</b>	<b>4</b>
	<b>Econ 100B</b>	<b>4</b>
	<b>Econ 101</b>	<b>4</b>
	<b>Econ 134A</b>	<b>4</b>
	<b>Section Total</b>	<b>36</b>

## EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE (Beginning January 1, 2017)

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### Passed CPA Exam

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**12 months experience under the supervision of a CPA with a valid active license**

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### 30 Quarter Units – Accounting Study (Proposed)

<ul style="list-style-type: none"> <li>• <b>Minimum 9</b> quarter units in accounting subjects (see above)</li> </ul>		
	<b>Total</b>	

  

<ul style="list-style-type: none"> <li>• <b>Maximum 21</b> quarter units in business-related subjects (see above)</li> </ul>	<b>PSTAT 109</b>	<b>5</b>
	<b>Area E</b>	<b>4</b>
	<b>Total</b>	

<ul style="list-style-type: none"> <li>• <b>Maximum 13.5</b> quarter units in other academic work relevant to business and accounting (<b>maximum 4.5</b> units from any one area) <ul style="list-style-type: none"> <li>➢ Skills-based courses – Courses completed in the following disciplines: English, Communications, Journalism, and the Physical, Life, Natural, &amp; Social Sciences</li> <li>➢ Foreign Languages/Cultural &amp; Ethnic Studies - Courses in foreign languages (including sign language) and courses with the terms culture, cultural, or ethnic in the titles</li> <li>➢ 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</li> </ul> </li> </ul>		
	Total	

<ul style="list-style-type: none"> <li>• <b>Maximum 6</b> quarter units in internships/independent studies in accounting and/or business-related subjects</li> </ul>		
	Total	

Section Total

**15 Quarter Units – Ethics Study (SB773)**

<ul style="list-style-type: none"> <li>• <b>Minimum 4</b> quarter units in accounting ethics or accountants’ professional responsibilities. Courses must be upper-division unless taken at a community college.</li> </ul>		
	Total	

<ul style="list-style-type: none"> <li>• <b>Maximum 11</b> quarter units in courses containing any of the following terms in the course title: <ul style="list-style-type: none"> <li>➢ Auditing, Business Leadership, Corporate Governance, Ethics, Human Resource management, Management of Organizations, Organizational Behavior, Business Government &amp; Society, Business Law, Corporate Social Responsibility, Fraud, Legal Environment of Business, Morals, Professional Responsibilities</li> </ul> </li> </ul>		
	Total	

**Sample UCSB courses that qualify: \* Signifies pre-reqs or upper division standing is required**

*Phil 4 – Short Intro to Ethics, Phil 7 – Bio-medical Ethics, Phil 100A\* - Ethics, Phil 134\* – Moral Psychology, Phil 141\* – History of Ethics, Rel St 154\* - Ethics in Leadership and Enterprise, Rel St 156EE\* – Environmental Ethics, Econ 189 – Law and Ethics, Econ 132 – Auditing, Pol S 119-Ethical Issues and International Relations, Writ 105 WE – Writing& Ethics*

**SBP Courses that qualify:** *Business and Financial Fraud, Accounting Ethics (2 courses), Accountants’ Professional Responsibilities (2 courses), Business Law – Accountants’ Liability and Malpractice, Business Law – Litigation, Business Leadership and Conflict Management, Corporate Social Responsibility , Incentives and Human Resources Management*

<ul style="list-style-type: none"> <li>• <b>Maximum 4</b> quarter units in courses from the disciplines of <b>Philosophy, Religion, or Theology</b>. 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. <ul style="list-style-type: none"> <li>▪ Introduction           ▪ General           ▪ Fundamentals of   ▪ Survey of</li> <li>▪ Introductory           ▪ Principles of   ▪ Foundations of</li> </ul> </li> </ul>		
	Total	

**Sample UCSB courses that qualify:**

*Phil 1 – Intro. to Philosophy, Rel St 1 – Intro. to Religious Studies, Phil 4 – Short Intro to Ethics, Rel St 4 – Intro. to Buddhism, Rel St 14 – Intro. to Native American Religious Studies, Rel St 23 – Intro. to Chinese Buddhism, Rel St 35 – Intro. to Religion & Politics, Rel St 71 – Introduction to Religion in Asia America*

Section Total