PRESENTATION NOTES

UCSC Courses to reach 225 units for CPA Requirements
Required to take the exam: B.A. (180 quarter units) and completion of Accounting and Business-Related Subjects
Required to get licensed: Successful completion of CPA exam, 1 year of experience, and completion of Accounting Study and Ethics Study

Total units required:
Total CPA educational requirements from the 4 categories below = Accounting Subjects (36 quarter units) + Business-Related Subjects (36 quarter units) + Accounting Study (30 quarter units) + Ethics Study (15 quarter units) = 117 quarter units
Total units required to get licensed: 225 quarter units
Excess units required (can take any class to reach units): 108 quarter units

4 categories:
1. CORE Accounting Subjects (36 quarter units)
   - Accounting: ECON 10A, 10B, 111A, 111B, 110, 119
   - Auditing: ECON 112
   - Taxation: ECON 117B, 117A
   - Financial Reporting
   - Financial Statement Analysis
   - External & Internal Reporting
   - NOTE: UCSC's Accounting Emphasis includes classes that satisfies these core accounting subjects in excess. (9 classes at 5 units each = 45) Only 35 needed to satisfy here, remaining 9 can be used in Accounting Study

2. CORE Business-Related Subjects (36 quarter units)
   - Business Administration
   - Business Management
   - Business Communications
   - Economics: ECON 1, ECON 2, ECON 100A/B; ECON 113, ECON 139A
   - Finance: ECON 135, 150
   - Business Law
   - Marketing: ECON 161A
   - Statistics: AMS 5
   - Mathematics: AMS/MATH 11A and 11B (or 19A and 19B); MATH 23
   - Comp Sci & Information Systems: CMPS classes, TIM50
   - Business related Law courses
   - Accounting Subjects in excess of 36 quarter units

(you're ready to sit for the exam now)
3. Accounting Study (30 quarter units)

UCSC Courses
- ECONOMICS FIELD STUDY PROGRAM (5 - 10 UNITS MAX.)
- INDEPENDENT STUDY (TA FOR ANY CLASS IN ACCOUNTING OR BUSINESS RELATED SUBJECT)
- Any skills-based, foreign language, industry-based class

- Minimum 6 semester units (9 quarter units) in accounting subjects (see above)
- Maximum 14 semester units (21 quarter units) in business-related subjects (see above)
- Maximum 9 semester units (13.5 quarter 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/ Courses in foreign languages (including sign language) and courses with the Cultural & Ethnic Studies – 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 (6 quarter 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 (30 quarter units) of accounting study

4. Ethics Study (15 quarter units)

(UCSC courses: PHIL 11- Intro to Philosophy, PHIL 22- Ethical Theory)

- Maximum 10 semester or 15 quarter units in courses containing any of the following terms in the course title:
  - Auditing
  - Business, Government & Society
  - 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
- Maximum of one semester unit in a course devoted solely to financial statement auditing.

(you now have the 255 quarter units to get your CPA license)