



EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE BEGINNING JANUARY 1, 2017

BACCALAUREATE DEGREE & 150 SEMESTER UNITS

36 : UNITS – ACCOUNTING SUBJECTS 10A, 10B, 111A, 111B, 117B, 117A, 110, 119 (1 unit)

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| • Accounting | • Auditing | • Taxation |
| • Financial Reporting | • Financial Statement Analysis | • External & Internal Reporting |

36 : UNITS – BUSINESS-RELATED SUBJECTS AMS 11A, AMS 11B, AMSS, Econ 1, ~~2~~, 100A

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| • Business Administration | • Business Management | • Business Communications 100B, 113 (unit) |
| • 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 |

30 : UNITS – ACCOUNTING STUDY

- Minimum ^{9 quarter} units in accounting subjects (see above) 119 (4 units) 112
- Maximum ²⁴ semester units in business-related subjects (see above) 113 (4 units), Any 4 BMEUD electives above categories
- 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 quarter} 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

15 : UNITS – ETHICS STUDY (RESULTING FROM PASSAGE OF SB 773)

- Minimum 3 semester or 4 quarter units in accounting ethics or accountants' professional responsibilities. not offered @ UCSC you need this
 - 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
○ Business Leadership	○ Business Law
○ Corporate Governance	○ Corporate Social Responsibility
○ Ethics ^{CPPE/COE Phil 22, 24 ↓}	○ 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 ^{Phil 11 (4 units)}
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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	
- Maximum of one semester unit in a course devoted solely to financial statement auditing.