EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE
BEGINNING JANUARY 1, 2017

BACCALAUREATE DEGREE & 150 SEMESTER UNITS

30 UNITS — ACCOUNTING SUBJECTS
- Accounting
- Financial Reporting
- Auditing
- Financial Statement Analysis
- Taxation
- Other:
  - External & Internal Reporting

30 UNITS — BUSINESS-RELATED SUBJECTS
- Business Administration
- Economics
- Marketing
- Computer Science & Information Systems
- Business Management
- Finance
- Statistics
- Business-related law courses offered at an accredited law school
- Business Communications
- Business Law
- Mathematics
- Any accounting subjects in excess of the 24 units needed to fulfill the accounting requirement

30 UNITS — ACCOUNTING STUDY
- Minimum 24 units in accounting subjects (see above)
- Maximum 9 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
  - Foreign Languages/Cultural & Ethnic Studies
  - Industry-based courses
  - Courses completed in the following disciplines: English, Communications, Journalism, and the Physical, Life, Natural, & Social Sciences
  - Courses in foreign languages (including sign language) and courses with the terms culture, cultural, or ethnic in the titles
  - 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

15 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
  - Introduction
  - Introductory
  - General
  - Principles of
  - Fundamentals of
  - Foundations of
  - Survey of
- Maximum of one semester unit in a course devoted solely to financial statement auditing.

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