



**EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE
BEGINNING JANUARY 1, 2014
BACCALAUREATE DEGREE & 150 SEMESTER UNITS OR 225 QUARTER 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 or 9 quarter units in accounting subjects (see above)
- Maximum 14 semester units or 21 quarter units in business-related subjects (see above)
- Maximum 9 semester units or 13.5 quarter units in other academic work relevant to business and accounting (maximum 3 semester units or 4.5 quarter 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 or 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 or 30 quarter units of accounting study

10 SEMESTER UNITS OR 15 QUARTER UNITS – ETHICS STUDY (RESULTING FROM PASSAGE OF SB 773)

- Maximum 10 semester units or 15 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 units 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 or 1.5 quarter units in a course devoted solely to financial statement auditing