

EDUCATIONAL REQUIREMENTS FOR CPA EXAM

Baccalaureate Degree – 180 Quarter Units

36 Quarter Units – Accounting Subjects

<ul style="list-style-type: none"> • Accounting • Financial Reporting • Auditing • Financial Statement Analysis • Taxation • External & Internal Reporting 		
Qualifying Econ. Courses: 3AB, 118, 132, 136ABC, 137AB, 138AB, 139, 182.		
	Section Total	

36 Quarter Units – Business-Related Subjects

<ul style="list-style-type: none"> • Business Administration • Economics • Marketing • Computer Science • Business Management • Finance • Statistics • Business Communications • Business Law • Mathematics • Accounting subjects 		
	Section Total	

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

Passed CPA Exam

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

30 Quarter Units – Accounting Study (Proposed)

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

<ul style="list-style-type: none"> • Maximum 21 quarter units in business-related subjects (see above) 		
	Total	

<ul style="list-style-type: none"> • Maximum 13.5 quarter units in other academic work relevant to business and accounting (maximum 4.5 units from any one area) <ul style="list-style-type: none"> ➢ 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 		
	Total	

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

Section Total

15 Quarter Units – Ethics Study (SB773)

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

<ul style="list-style-type: none"> • Maximum 11 quarter units in courses containing any of the following terms in the course title: <ul style="list-style-type: none"> ➢ Auditing, Business Leadership, Corporate Governance, Ethics, Human Resource management, Management of Organizations, Organizational Behavior, Business Government & Society, Business Law, Corporate Social Responsibility, Fraud, Legal Environment of Business, Morals, Professional Responsibilities 		
	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"> • Maximum 4 quarter units in courses from the disciplines of Philosophy, Religion, or 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. 		
	Total	

- Introduction ▪ General ▪ Fundamentals of ▪ Survey of
- Introductory ▪ Principles of ▪ Foundations of

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