EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE
BEGINNING JANUARY 1, 2014

BACCALAUREATE DEGREE – 150 SEMESTER UNITS

24 SEMESTER UNITS – ACCOUNTING SUBJECTS
• Accounting
• Financial Reporting
• Auditing
• Financial Statement Analysis
• Taxation
• External & Internal Reporting

24 SEMESTER UNITS – BUSINESS-RELATED SUBJECTS
• Business Administration
• Economics
• Marketing
• Computer Science & Information Services
• 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

20 SEMESTER UNITS – ACCOUNTING STUDY (PROPOSED)
• Minimum 6 semester units in accounting subjects (see above)
• Maximum 14 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)
  o Skills-based courses – Courses completed in the following disciplines: English, Communications, Journalism, and the Physical, Life, Natural, & Social Sciences
  o Foreign Languages/Cultural & Ethnic Studies – Courses in foreign languages (including sign language) and courses with the terms culture, cultural, or ethnic in the titles
  o 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 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

10 SEMESTER UNITS – ETHICS STUDY (RESULTING FROM PASSAGE OF SB 773)
• Minimum 3 semester or 4 quarter units in accounting ethics or accountants’ professional responsibilities. Applicants must meet this requirement beginning January 1, 2017.
  o 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:
  o Auditing
  o Business Leadership
  o Corporate Governance
  o Ethics
  o Human Resources Management
  o Management of Organizations
  o Organizational Behavior
  o Business, Government & Society
  o Business Law
  o Corporate Social Responsibility
  o Fraud
  o Legal Environment of Business
  o Morals
  o Professional Responsibilities

  Until January 1, 2017, applicants can complete the accounting ethics requirement by selecting courses from this group.

• Maximum 3 semester or 4 quarter units in courses from the following disciplines:
  o Philosophy
  o Religion
  o Theology
  o 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