EDUCATIONAL REQUIREMENTS FOR CPA EXAM

BACCALAUREATE DEGREE

36 QUARTER UNITS - ACCOUNTING SUBJECTS

- ACCOUNTING
- FINANCIAL REPORTING
- AUDITING
- FINANCIAL STATEMENT ANALYSIS
- TAXATION
- EXTERNAL & INTERNAL REPORTING

Qualifying UCSB ECON courses:
3A/B, 118, 132A/B, 136A/B/C, 137A/B, 138A/B, 139, 182

SECTION TOTAL:	

36 QUARTER UNITS - BUSINESS-RELATED SUBJECTS

- BUSINESS ADMINISTRATION
- BUSINESS COMMUNICATIONS
- ECONOMICS
- MARKETING
- MATHEMATICS
- ACCOUNTING SUBJECTS
- BUSINESS MANAGEMENT
- BUSINESS LAW
- COMPUTER SCIENCE
- FINANCE
- STATISTICS

All UCSB courses with the ECON course code will count here.

SECTION TOTAL:	

EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE

PASS ALL FOUR (4) SECTIONS OF THE CPA EXAM

12 MONTHS EXPERIENCE UNDER THE SUPERVISION OF AN ACTIVELY LICENSED CPA

30 QUARTER UNITS - ACCOUNTING STUDY

- **MINIMUM 9 QUARTER UNITS** IN ACCOUNTING SUBJECTS

TOTAL:	

- **MAXIMUM 21 UNITS** IN BUSINESS-RELATED SUBJECTS

TOTAL:	

- **MAXIMUM OF 6 UNITS** IN INTERNSHIPS/INDEPENDENT STUDIES IN ACCOUNTING AND/OR BUSINESS-RELATED SUBJECTS*

TOTAL:	

*ECON 193 can be taken once for 1 unit or the Strategic Business Program (Extension) offers up to 4 units for a summer internship

(this section continued on back)

30 QUARTER UNITS - ACCOUNTING STUDY *(continued)*

• **MAXIMUM OF 13.5 UNITS** FROM THIS SECTION (**MAX 4.5** FROM EACH AREA):

SKILLS-BASED COURSES: courses in English, Communications, Journalism, and the Physical, Life, Natural, and Social Sciences

FOREIGN LANGUAGES/ CULTURAL & ETHNIC STUDIES: courses in Foreign Languages and courses with the terms Culture, Cultural, or Ethnic in the titles

INDUSTRY-BASED COURSES: courses with the word "Industry" or "Administration" in the title or courses completed in the following disciplines: Engineering, Architecture, or Real Estate

TOTAL:	

ACCOUNTING STUDY SECTION TOTAL: ☐

15 QUARTER UNITS - ETHICS STUDY

• **MINIMUM 4 UNITS** IN ACCOUNTING ETHICS OR ACCOUNTANTS' PROFESSIONAL RESPONSIBILITIES*

TOTAL:	

*UCSB does not have a class that will fulfill this requirement; must be through Extension's Strategic Business Program or another institution

• **MAXIMUM 11 UNITS** IN COURSES WITH ANY OF THE FOLLOWING WORDS IN THE TITLE:

• 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: PHIL 4 - Short Intro to Ethics, PHIL 7 - Bio-medical Ethics, PHIL 100A - Ethics, PHIL 134 - Moral Pyschology, PHIL 141 - History of Ethics, RG ST 154 - Ethics in Leadership & Enterprise, RG ST 156EE - Environmental Ethics, ECON 189 - Law & Ethics, ECON 132A/B - Auditing, POL S 119 - Ethical Issues & International Relations, WRIT 105WE - Writing & Ethics

• **MAXIMUM 4 UNITS** IN COURSES FROM THE DISCIPLINES OF **PHILOSOPHY, RELEGION,** 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 • PRINCIPLES OF • GENERAL • FOUNDATIONS OF
• INTRODUCTORY • FUNDAMENTALS OF • SURVEY OF

SAMPLE UCSB COURSES THAT QUALIFY: PHIL 1 - Intro to Philosophy, RG ST 1 - Intro to Religious Studies, PHIL 4 - Short Intro to Ethics, RG ST 4 - Intro to Buddhism, RG ST 14 - Intro to Native American Religious Studies, RG ST 23 - Intro to Chinese Buddhism, RG ST 35 - Into to Religion & Politics, RG ST 71 - Intro to Religion in Asia America

ETHICS STUDY SECTION TOTAL: ☐

THIS SHEET IS 117 UNITS, YOU NEED A TOTAL OF 225 FOR LICENSURE