

EDUCATIONAL REQUIREMENTS FOR CPA EXAM

FULL MAJOR

BACCALAUREATE DEGREE

36 QUARTER UNITS - ACCOUNTING SUBJECTS

<ul style="list-style-type: none"> • ACCOUNTING • FINANCIAL REPORTING • AUDITING • FINANCIAL STATEMENT ANALYSIS • TAXATION • EXTERNAL & INTERNAL REPORTING <p style="text-align: center;">Qualifying UCSB ECON courses: 3A/B, 118, 132A/B, 136A/B/C, 137A/B, 138A/B, 139, 182</p>	ECON 3A	4
	ECON 3B	4
	ECON 137A	4
	ECON 136A	5
	ECON 136B	4
	ECON 136C	4
	ECON 118	4
	ACCOUNTING ELEC (NOT 189)	4
	ACCOUNTING ELEC (NOT 189)	4
	SECTION TOTAL:	37

36 QUARTER UNITS - BUSINESS-RELATED SUBJECTS

<ul style="list-style-type: none"> <li style="width: 50%;">• BUSINESS ADMINISTRATION <li style="width: 50%;">• BUSINESS MANAGEMENT <li style="width: 50%;">• BUSINESS COMMUNICATIONS <li style="width: 50%;">• BUSINESS LAW <li style="width: 50%;">• ECONOMICS <li style="width: 50%;">• COMPUTER SCIENCE <li style="width: 50%;">• MARKETING <li style="width: 50%;">• FINANCE <li style="width: 50%;">• MATHEMATICS <li style="width: 50%;">• STATISTICS <li style="width: 50%;">• ACCOUNTING SUBJECTS <p>All UCSB courses with the ECON course code will count here.</p>	ECON 1	4
	ECON 2	4
	PSTAT 109	5
	ECON 10A	4 or 5
	ECON 100B	4
	ECON 101	4
	ECON 134A	4
	ECON 140A	4
	ECON ELEC	4
	SECTION TOTAL:	37 or 38

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

<ul style="list-style-type: none"> • MINIMUM 9 QUARTER UNITS IN ACCOUNTING SUBJECTS 	(EXCESS FROM ABOVE)	
	TOTAL:	

<ul style="list-style-type: none"> • MAXIMUM 21 UNITS IN BUSINESS-RELATED SUBJECTS 	(EXCESS FROM ABOVE)	
	MATH 34A/MATH 3A	4
	MATH 34B/MATH 3B	4
	TOTAL:	

<ul style="list-style-type: none"> • 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

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

TOTAL:

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

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 Psychology, 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.

• INTRODUCTION
• INTRODUCTORY

• PRINCIPLES OF
• FUNDAMENTALS OF

• GENERAL
• SURVEY OF

• FOUNDATIONS OF

TOTAL:

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