

2017 EDUCATIONAL REQUIREMENTS FOR CPA EXAM

Baccalaureate Degree – 180 Quarter Units

36 Quarter Units – Accounting Subjects

	Econ 3A	4
	Econ 3B	4
	Econ 118	4
	Econ 137A	4
	Econ 136A	5
	Econ 136B	4
	Econ 136C	4
	Accounting Elec (not Econ 189)	4
	Accounting Elec (not Econ 189)	4
Section Total		37

Qualifying Econ. Courses: 3AB, 118, 132, 136ABC, 137AB, 138AB, 139, 182.

36 Quarter Units – Business-Related Subjects

	Econ 1	4
	Econ 2	4
	Math 34A/Math 3A	4
	Math 34B/ Math 3B	4
	Econ 140A	4
	Econ 10A	4
	Econ 100B	4
	Econ 101	4
	Econ 134A	4
Section Total		36

- Business Administration
- Economics
- Marketing
- Computer Science
- Business Management
- Finance
- Statistics
- Business Communications
- Business Law
- Mathematics
- Accounting subjects

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) <ul style="list-style-type: none"> ❖ <i>Any excess of 36 units from the above accounting subjects section, can be carried down to this section.</i> 		
	Total	
<ul style="list-style-type: none"> • Maximum 21 quarter units in business-related subjects (see above) <ul style="list-style-type: none"> ❖ <i>Any excess of 36 units from the above accounting subjects section, can be carried down to this section.</i> 	PSTAT 109	5
	Econ Elec	4
	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 <i>Strategic Business Program (SBP) offers up to 4 units for a summer accounting internship.</i> 		
	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. Only available via the Strategic Business Program (SBP). Once class will be available each quarter. This will take you 4 quarters to complete this requirement. 		
	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



EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE BEGINNING JANUARY 1, 2017

BACCALAUREATE DEGREE & 150 SEMESTER UNITS

24 SEMESTER UNITS or 36 QUARTER UNITS— ACCOUNTING SUBJECTS

- Accounting
- Financial Reporting
- Auditing
- Financial Statement Analysis
- Taxation
- External & Internal Reporting

24 SEMESTER UNITS or 36 QUARTER UNITS— BUSINESS-RELATED SUBJECTS

- Business Administration
- Economics
- Marketing
- Computer Science & Information Systems
- 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 or 30 QUARTER UNITS— ACCOUNTING STUDY

- 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)
 - 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 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 or 15 QUARTER UNITS – ETHICS STUDY (RESULTING FROM PASSAGE OF SB 773)

- Minimum 3 semester or 4 quarter units in accounting ethics or accountants’ professional responsibilities.
 - 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:
 - 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 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 in a course devoted solely to financial statement auditing.