

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 	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

Qualifying UCSB ECON courses:

3A/B, 118, 132A/B, 136A/B/C, 137A/B, 138A/B, 139, 182

36 QUARTER UNITS - BUSINESS-RELATED SUBJECTS

<ul style="list-style-type: none"> • BUSINESS ADMINISTRATION • BUSINESS COMMUNICATIONS • ECONOMICS • MARKETING • MATHEMATICS • ACCOUNTING SUBJECTS 	<ul style="list-style-type: none"> • BUSINESS MANAGEMENT • BUSINESS LAW • COMPUTER SCIENCE • FINANCE • STATISTICS 	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

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

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

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 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.

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 - Intro 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