

# EDUCATIONAL REQUIREMENTS FOR CPA EXAM

## TRANSFER

### BACCALAUREATE DEGREE

#### 36 QUARTER UNITS - ACCOUNTING SUBJECTS

<ul style="list-style-type: none"> <li>• ACCOUNTING</li> <li>• FINANCIAL REPORTING</li> <li>• AUDITING</li> <li>• FINANCIAL STATEMENT ANALYSIS</li> <li>• TAXATION</li> <li>• EXTERNAL &amp; INTERNAL REPORTING</li> </ul> <p style="text-align: center; margin-top: 10px;">Qualifying UCSB ECON courses: 3A/B, 118, 132A/B, 136A/B/C, 137A/B, 138A/B, 139, 182</p>			
	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	
	<b>SECTION TOTAL:</b>		

#### 36 QUARTER UNITS - BUSINESS-RELATED SUBJECTS

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

# 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

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

	(EXCESS FROM ABOVE)	
<ul style="list-style-type: none"> <li>• <b>MAXIMUM 21 UNITS</b> IN BUSINESS-RELATED SUBJECTS</li> </ul>		
	<b>TOTAL:</b>	

<ul style="list-style-type: none"> <li>• <b>MAXIMUM OF 6 UNITS</b> IN INTERNSHIPS/INDEPENDENT STUDIES IN ACCOUNTING AND/OR BUSINESS-RELATED SUBJECTS*</li> </ul>		
	<b>TOTAL:</b>	

\*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 - 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**