## 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:

**SECTION TOTAL:**

### 36 QUARTER UNITS - BUSINESS-RELATED SUBJECTS

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

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

Econ 189 counts for this section

**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*
### 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

### 15 Quarter Units - Ethics Study

- **Minimum 4 Units** in Accounting Ethics or Accountants' Professional Responsibilities*

  Econ 132a at UCSB counts for this as does Acct 76 at Foothill Community College

- **Maximum 11 Units** in courses with any of the following words in the title:

  **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, 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.

  **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: **15 Quarter Units**

### Accounting Study Section Total: **30 Quarter Units**

**This sheet is 117 units, you need a total of 225 for licensure**