## 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:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 137A</td>
<td>4</td>
</tr>
<tr>
<td>ECON 136A</td>
<td>5</td>
</tr>
<tr>
<td>ECON 136B</td>
<td>4</td>
</tr>
<tr>
<td>ECON 136C</td>
<td>4</td>
</tr>
<tr>
<td>ECON 118</td>
<td>4</td>
</tr>
<tr>
<td>ACCOUNTING ELEC (NOT 189)</td>
<td>4</td>
</tr>
<tr>
<td>ACCOUNTING ELEC (NOT 189)</td>
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</tbody>
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**SECTION TOTAL:**

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

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

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

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Units</th>
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<tbody>
<tr>
<td>ECON 5</td>
<td>5</td>
</tr>
<tr>
<td>ECON 10A</td>
<td>4 or 5</td>
</tr>
<tr>
<td>ECON 10B</td>
<td>4</td>
</tr>
<tr>
<td>ECON 101</td>
<td>4</td>
</tr>
<tr>
<td>ECON 134A</td>
<td>4</td>
</tr>
<tr>
<td>ECON 140A</td>
<td>4</td>
</tr>
<tr>
<td>ECON ELEC</td>
<td>4</td>
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</table>

**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:**

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- **MAXIMUM 21 UNITS** in BUSINESS-RELATED SUBJECTS
  - Econ 189 counts here

**TOTAL:**

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- **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

ACCOUNTING STUDY SECTION TOTAL: 

15 QUARTER UNITS - ETHICS STUDY

• MINIMUM 4 UNITS IN ACCOUNTING ETHICS OR ACCOUNTANTS’ PROFESSIONAL RESPONSIBILITIES*

*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:


SAMPLE UCSB COURSES THAT QUALIFY: PHIL 4 - Short Intro to Ethics, PHIL 7 - Bio-medical Ethics, PHIL 100A - Ethics, PHIL 134 - Moral Pyschology, 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

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 - Intto 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.
THIS SHEET IS 117 UNITS, YOU NEED A TOTAL OF 225 FOR LICENSURE