





**Educational Requirements for CPA Licensure**  
**Self-Assessment Worksheet**  
(effective January 1, 2027)

**Core Accounting Subjects Requirement (24 Semester / 36 Quarter Units)**

1. On a separate line, enter each accounting course you completed and the associated academic credits received. Accounting subjects, as defined by CBA Regulation Section 9.2(b), include the following:
  - Accounting
  - External & Internal Reporting
  - Financial Reporting
  - Auditing
  - Financial Statement Analysis
  - Taxation

In addition, the following accounting courses meet the accounting subjects definition:

- Assurance
- Bookkeeping
- Cost (Cost Analysis, Costing)
- QuickBooks/Peachtree
- Attestation
- CPA Review courses taken from regionally/nationally accredited institutions for which academic credit awarded

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**Core Business-Related Subjects Requirement (24 Semester / 36 Quarter Units)**

1. Business-related subjects include the following:
  - Business Administration
  - Economics
  - Mathematics
  - Business Law
  - Statistics
  - Business Management
  - Finance
  - Marketing
  - Business Communications
  - Computer Science/Information Systems
  - Business-related law courses offered by an accredited law school
  - Any accounting subjects in excess of the 24 semester / 36 quarter units needed to fulfill the core accounting subjects requirement.

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**Ethics Education Requirements (3 Semester or 4 Quarter Units)**

1. Ethics education includes the following:
  - A minimum of 3 semester or 4 quarter units in courses devoted to accounting ethics or accountants' professional responsibilities. The course(s) must be completed at an upper division level or higher, unless it is completed at a community college.