



EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE

BEGINNING JANUARY 1, 2017

BACCALAUREATE DEGREE & 150 SEMESTER UNITS

24 SEMESTER/36 QUARTER UNITS – ACCOUNTING SUBJECTS

- Accounting
- Auditing
- Taxation
- Financial Reporting
- Financial Statement Analysis
- External & Internal Reporting

24 SEMESTER/36 QUARTER UNITS – BUSINESS-RELATED SUBJECTS

- Business Administration
- Business Management
- Business Communications
- Economics
- Finance
- Business Law
- Marketing
- Statistics
- Mathematics
- Computer Science & Information Systems
- Business-related law courses offered at an accredited law school
- Any accounting subjects in excess of the 24 units needed to fulfill the accounting requirement

20 SEMESTER/30 QUARTER UNITS – ACCOUNTING STUDY

- Minimum 6 semester units in accounting subjects (see above)
- Maximum 14 semester units in business-related subjects (see above)
- Maximum 9 semester units in other academic work relevant to business and accounting (maximum 3 units from any one area)
 - Skills-based courses – Courses completed in the following disciplines: English, Communications, Journalism, and the Physical, Life, Natural, & Social Sciences
 - Foreign Languages/Cultural & Ethnic Studies – Courses in foreign languages (including sign language) and courses with the terms culture, cultural, or ethnic in the titles
 - Industry-based courses – Courses with the words “industry” or “administration” in the title or courses completed in the following disciplines: Engineering, Architecture, and Real Estate
- Maximum 4 semester units in internships/independent studies in accounting and/or business-related subjects
- Completion of a Master of Accounting, Taxation, or Laws in Taxation is equivalent to 20 semester units of accounting study

10 SEMESTER/15 QUARTER UNITS – ETHICS STUDY (RESULTING FROM PASSAGE OF SB 773)

- Minimum 3 semester or 4 quarter units in accounting ethics or accountants’ professional responsibilities.¹
 - The course must be completed at an upper division level or higher, unless it was completed at a community college.
- Maximum 7 semester or 11 quarter units in courses containing any of the following terms in the course title:

○ Auditing	○ Business, Government & Society
○ Business Leadership	○ Business Law
○ Corporate Governance	○ Corporate Social Responsibility
○ Ethics	○ Fraud
○ Human Resources Management	○ Legal Environment of Business
○ Management of Organizations	○ Morals
○ Organizational Behavior	○ Professional Responsibilities
- Maximum 3 semester or 4 quarter units in courses from the following disciplines:

○ Philosophy	○ Religion	○ Theology
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 - 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	▪ General	▪ Fundamentals of	▪ Survey of
▪ Introductory	▪ Principles of	▪ Foundations of	

¹ This specific Ethics Study requirement is effective January 1, 2017.



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Educational Requirements for CPA Licensure Self-Assessment Worksheet

(effective January 1, 2014)

Beginning January 1, 2014, the educational requirements for obtaining a California CPA license will change. If you apply for your CPA license on or after January 1, 2014 you must document completion of a minimum of 150 semester units of college coursework to include a baccalaureate degree or higher, 24 semester units each in accounting and business-related subjects, 20 units of accounting study, and 10 units of ethics education. This self-assessment worksheet is designed to assist you in evaluating the education you have already completed and planning for any future education.

U.S. Degree or Foreign Equivalent

Baccalaureate: Bachelor of Science

Master of Accounting: _____

Master of Taxation: _____

Master of Law in Taxation: _____

Note: If you completed one of these three master's degrees you are deemed to have met the 20 semester units of accounting study.

Core Accounting Subjects Requirement (24 Semester Units)

College / University	Course No.	Course Title	Semester Units	Quarter Units
U. of California, Riverside	BUS 020	Financial Accounting and Reporting		4
	BUS 021	Generation of Financial Acctg. Information		4
	BUS 108	Financial Eval. & Managerial Analysis		4
	BUS165A	Intermediate Financial Accounting I		4
	BUS165B	Intermediate Financial Accounting II		4
	BUS165C	Intermediate Financial Accounting III		4
	BUS 166	Accounting Information Systems		4
	BUS168A	Individual Taxation		4
	BUS169A	Auditing		4
Total semester and quarter units			0.00	36
Total quarter units multiplied by 2/3			24.00	
Sum equals total semester units			24.00	



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

College / University	Course No.	Course Title	Semester Units	Quarter Units
U. of California, Riverside	ECON 2	Introduction to Macroeconomics		5
	ECON 3	Introduction to Microeconomics		5
	ECON103	Intermediate Macroeconomics*		5*
	CS 8	Introduction to Computing		4
	STAT 48	Statistics for Business		5
	MATH 22	Calculus for Business		5
	BUS 10	Introduction to Business		4
	BUS100W	Management Writing and Communication		4
*Note: Or	ECON102	Intermediate Microeconomics		
Total semester and quarter units			0.00	37.00
Total quarter units multiplied by 2/3			24.67	
Sum equals total semester units			24.67	

Accounting Study Requirements (20 Semester Units/30 Quarter Units)

If you completed a qualifying master's degree, skip this section. (see page 1)

College / University	Course No.	Course Title	Semester Units	Quarter Units
<i>Accounting Subjects (minimum of 6 semester units)</i>				
U. of California, Riverside	BUS168B	Federal Taxation		4
	BUS169B	Quality Assurance in Auditing		4
Community College	TBD	Additional Accounting Subjects course(s) at a C.C. not already complete at UCR		1 (min.)
<i>Business-related Subjects and/or Other Academic Work Related to Accounting and Business</i>				
U. of California, Riverside	BUS 101	Information Technology Management		4
	BUS 103	Marketing and Distribution Management		4
	BUS 104	Decision Analysis and Mgmt. Science		4
	BUS 105	Productions and Operations Management		4
	BUS 106	Introduction to Financial Management		4
	BUS 109	Competitive and Strategic Analysis		1*
		*Note: Although BUS 109 is a 4 unit course, the maximum units allowed in this area is 14 semester/21 quarter units		
Total semester and quarter units			0.00	30.00
Total quarter units multiplied by 2/3			20.00	
Sum equals total semester units			20.00	



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Educational Requirements for CPA Licensure Self-Assessment Worksheet

Instructions

Courses cannot be double counted. Courses can qualify toward accounting subjects, business-related subjects, accounting study, ethics study, or the units may be split between the subject areas. When evaluating your transcript the California Board of Accountancy (CBA) will make every effort to allocate the units in a manner that will assist you in meeting the educational requirements.

This self-assessment worksheet does not include all of the requirements for licensure. For a complete listing, visit <http://www.dca.ca.gov/cba/applicants/pathway.shtml>.

U.S. Degree or Foreign Equivalent

1. Did you complete your baccalaureate degree in the U.S.?

Yes No

If "No", you will need to have your official transcripts reviewed by a CBA-approved foreign credential evaluation service. For a list of these services, please visit www.dca.ca.gov/cba/publications/foreign.pdf.

2. Have you completed a total of at least 150 semester (225 quarter) units of combined education at all of the institutions you attended?

Yes No

If "No", you must complete the required number of semester units (or equivalent) prior to applying for licensure in California.

Core Accounting Subjects Requirement (24 Semester 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

2. Is the total number of semester units on the last line of the chart 24 semester units or more?

Yes No

If "No", you must complete the required number of semester units (or equivalent) in accounting subjects prior to applying for licensure in California.



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Core Business-Related Subjects Requirement (24 Semester Units)

- On a separate line, enter each business-related course you completed and the associated academic credits received. 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 units needed to fulfill the core accounting subjects requirement.
- Is the total number of semester units on the last line of the chart 24 semester units or more?
 Yes No

If "No", you must complete the required number of semester units (or equivalent) in business-related subjects prior to applying for licensure in California.

Accounting Study Requirements (20 Semester Units)

- Have you completed a master's degree in accounting, taxation or laws in taxation?
 Yes No
- If "Yes", you have fulfilled the accounting study requirement. If no, please continue below.
- On a separate line, enter each accounting study course you completed and the associated academic credits received. Accounting study subjects must include the following:
 - A minimum of 6 semester units in accounting subjects (see above)
 - A maximum of 14 semester units in business-related subjects (see above)
 - A maximum total of 9 semester units in "other academic work relevant to business and accounting" – with a maximum total of 3 semester units (or the equivalent in quarter units) from any one of the following areas:
 - Skills-based courses – courses completed in English, Communications, Journalism, and the Physical, Life, Natural, and Social Sciences
 - Foreign languages/cultural & ethnic studies – courses completed in foreign languages, including sign language, and courses with the term "culture," "cultural," or "ethnic" in the title
 - Industry-based courses – courses with the word "industry" or "administration" in the title or courses completed in Engineering, Architecture, and Real Estate
 - A maximum of 4 semester units (or the equivalent in quarter units) in internships/independent studies courses
- Is the total number of semester units on the last line of the chart 20 semester units or more (including a minimum of 6 semester units in accounting subjects)?
 Yes No

If "No", you must complete the required number of semester units (or equivalent) in accounting study prior to applying for licensure in California.



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Ethics Education Requirements (10 Semester or 15 Quarter Units)

1. On a separate line, enter each ethics education course you completed and the associated academic credits received. Ethics education includes the following:
 - A maximum of 10 semester or 15 quarter units in courses containing any of the following terms in the course title:

– Auditing	– Business Law	– Fraud	– Ethics
– Morals	– Business Leadership	– Corporate Governance	– Organizational Behavior
– Professional Responsibilities	– Legal Environment of Business	– Management of Organizations	– Human Resources Management
– Business, Government & Society		– Corporate Social Responsibility	
 - A maximum of 3 semester or 4 quarter units in courses from the following disciplines:

– Philosophy	– Religion	– Theology
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The course title must contain one or more of the following terms, or have the name of the discipline as the sole name of the course title.

○ Introduction	○ Foundation of	○ Fundamentals of	○ General
○ Principles	○ Introductory	○ Survey of	
 - A maximum of one semester unit in a course devoted solely to financial statement auditing
2. Is the total number of units on the last line of the chart 10 semester or 15 quarter units or more?

Yes <input style="width: 50px; height: 20px;" type="checkbox"/>	No <input style="width: 50px; height: 20px;" type="checkbox"/>
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If “No”, you must complete the required number of semester units (or equivalent) in ethics education prior to applying for licensure in California.

IMPORTANT NOTE: Beginning January 1, 2017, all applicants must complete a minimum of three semester or four quarter units in a course devoted to accounting ethics or accountants’ professional responsibilities. The course must be completed at an upper division level or higher, unless it is completed at a community college. Until that time, applicants can fulfill the ethics study requirement by completing the course requirements outlined above.