

EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE

225 TOTAL QUARTER UNITS

117 units must fall into the four groups below. The remaining 108 units can be completed in any subject area.

36 UNITS-ACCOUNTING SUBJECTS

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

BACHELOR'S DEGREE

Can be conferred in any subject area.

36 UNITS-BUSINESS-RELATED SUBJECTS

- Business Administration
- Business Communications
- Business Law
- Business Management
- Economics
- Finance
- Mathematics

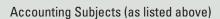
- Statistics
- Computer Science/ Information Systems
- Marketing
- Additional Accounting Subjects
- Business-Related Law*
- *from accredited law school

• Internship/Independent Studies (can satisfy Accounting or Business-Related Subjects)

Requirements for CPA Exam

30 UNITS-ACCOUNTING STUDY

AT LEAST 9 UNITS



NO MORE THAN 21 UNITS

Business-Related Subjects (as listed above)

NO MORE THAN 4.5 UNITS FROM EACH OF:

SKILLS

- English
- Communications
- Journalism
- · Physical Science
- Life Science
- Natural Science
- Social Science

*any course with title including

Taxation meets this Accounting Study requirement.

CULTURAL/ETHNIC

- Other Languages
- Culture*
- Cultural*
- Ethnic*

NOTE: Completion of a Master's Degree in Accounting, Taxation, or Laws In

INDUSTRY

- Engineering
- Architecture
- Real Estate
- Industry*
- Administration*

15 UNITS-ETHICS STUDY

AT LEAST 4 UNITS



- Accounting Ethics
- Accountants' Professional Responsibilities
- Auditing
- Fraud

NO MORE THAN 11 UNITS



- Auditing
- Business, Government, & Society
- Business Law
- Business Leadership
- Corporate Governance

- Corporate Social Responsibility
- Ethics
- Fraud
- Morals
- Human Resources Management
- Legal Environment of Business

- · Management of **Organizations**
- Organizational Behavior
- Professional Responsibilities

NO MORE THAN 4.5 UNITS



- · Philosophy*
- Religion*
- Theology*

Education can be completed at community colleges, universities, or other institutions of learning. Any passing grade resulting in credit on the transcript can be accepted (including pass/fail courses).













^{*}course title must include: General, Introduction/Introductory, Foundations/ Fundamentals/Principles/Survey of