

CPA Education Requirements

Brief Overview

First of all, **become familiar with the California Board of Accountancy's website for applicants.**

- California Board of Accountancy website: www.dca.ca.gov/cba/applicants/index.
- The Tip Sheet on the next page that tells you which classes satisfy the different subject areas is from the above site.

Note: Everything I know is gleaned from that site. The CBA does not provide faculty with any special knowledge.

The CPA education requirements mean that you will be juggling three overlapping but independent requirements.

1. **Bachelor's degree:** you must fulfill your degree requirements
2. **Subject area requirements:** you must complete 78 of semester units in specific areas of accounting (30 total), business-related topics (38 total), and ethics (10 total)
3. **150 semester units:** you must complete at least 150 semester units (usually about 30 units more than the typical bachelor's degree)

Note: Once you've satisfied your degree requirements, you can complete any additional #2 or #3 units at any accredited JC or 4-year university.

Subject Area Requirements in brief

Technically you can sit for the CPA exam with the Basic Requirements and your degree.

- In practice, **CPA firms require you to have completed all 78 units before starting work.**

Requirements

Basic Requirements for exam

Additional Study for license (must be ≥ 20 total)*

Subtotal

Accounting

24 units

6 units

30 units

Business-Related

24 units

14 units

38 units

Ethics requirements for license (must be ≥ 10 total)

Accounting ethics: UD from 4-yr univ or any from JC

Other courses considered ethics-related

Accounting

3 units

na

Other

na

7 units

*Accounting course units > 30 can be applied to the Business-Related requirements, if needed.

As an SSU Business Major concentrating in Accounting you will need to manage the following.

1. **How do you complete the 6 Additional Accounting study units & the 3 units of Accounting Ethics?** Here are two options (shown in yellow in tracking tables)
 - a. Take Bus 335 (acctg ethics) at SSU as fifth concentration course and then find a way to take 6 more accounting units at either SSU, a JC, or another univ.
 - b. Take accounting ethics at a JC, a different 4-unit course as the fifth concentration course, and then find a way to take 2 more accounting units at SSU, a JC or univ.
2. **How will you complete 150 units?**

Everything else will be fulfilled with your degree requirements. Pretty cool, right?



EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE **BEGINNING JANUARY 1, 2017**

BACCALAUREATE DEGREE & 150 SEMESTER UNITS

24 SEMESTER UNITS – ACCOUNTING SUBJECTS

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

24 SEMESTER 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 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 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 Leadership
 - Corporate Governance
 - Ethics
 - Human Resources Management
 - Management of Organizations
 - Organizational Behavior
 - Business, Government & Society
 - Business Law
 - Corporate Social Responsibility
 - Fraud
 - Legal Environment of Business
 - Morals
 - Professional Responsibilities
- Maximum 3 semester or 4 quarter units in courses from the following disciplines:
 - Philosophy
 - Religion
 - 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
 - General
 - Fundamentals of
 - Survey of
 - Introductory
 - Principles of
 - Foundations of

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