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](http://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.

<table>
<thead>
<tr>
<th>Requirements</th>
<th>Accounting</th>
<th>Business-Related</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Requirements for exam</td>
<td>24 units</td>
<td>24 units</td>
</tr>
<tr>
<td>Additional Study for license (must be ≥ 20 total)*</td>
<td>6 units</td>
<td>14 units</td>
</tr>
<tr>
<td>Subtotal</td>
<td>30 units</td>
<td>38 units</td>
</tr>
</tbody>
</table>

**Ethics requirements for license (must be ≥ 10 total)**

<table>
<thead>
<tr>
<th>Accounting ethics: UD from 4-yr univ or any from JC</th>
<th>Accounting</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other courses considered ethics-related</td>
<td>3 units</td>
<td>na</td>
</tr>
<tr>
<td></td>
<td>na</td>
<td>7 units</td>
</tr>
</tbody>
</table>

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

24 SEMESTER UNITS – BUSINESS-RELATED SUBJECTS
- Business Administration
- Economics
- Marketing
- Computer Science & Information Systems
- Business Management
- Finance
- Statistics
- Business-related law courses offered at an accredited law school
- Business Communications
- Business Law
- Mathematics
- 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
  - Introduction
  - General Principles of
  - Fundamentals of
  - Survey of

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