



**California Board of Accountancy**  
 2450 Venture Oaks Way, Suite 300  
 Sacramento, CA 95833

phone: (916) 263-3680 fax: (916) 263-3675 web: www.cba.ca.gov



**SAMPLE**

**Educational Requirements for CPA Licensure  
 Self-Assessment Worksheet**  
 (effective January 1, 2017)

When you apply for your Certified Public Accountant license 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:     BS      
 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
Cal Poly San Luis Obispo	BUS 215	Managerial Accounting		4
	BUS 319	Accounting Information Systems		4
	BUS 320	Taxation of Business Entities		4
	BUS 321	Intermediate Accounting I		4
	BUS 322	Intermediate Accounting II		4
	BUS 417	Taxation of Corps & Partnerships		4
	BUS 425	Auditing		4
	BUS 429	Accounting Process Analysis		4
	BUS 416	Volntr Income Tx Assist SR PRJ		4
Total semester and quarter units				36
Total quarter units multiplied by 2/3			24	
Sum equals total semester units			24	



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### Core Business-Related Subjects Requirement (24 Semester Units)

College / University	Course No.	Course Title	Semester Units	Quarter Units
Cal Poly – San Luis Obispo	MATH118	Precalculus Algebra		4
	ECON221	Microeconomics		4
	MATH221	Calculus- Business & Econ		4
	BUS 207	Legal Responsibilities of Bus		4
	BUS 346	Principles of Marketing		4
	STAT251	Stat Inference/Management I		4
	BUS 342	Fundamentals of Corporate Finance		4
	BUS 391	Information Systems		4
	BUS 404	Governmental/Social Influences		4
Total semester and quarter units				36
Total quarter units multiplied by 2/3			24	
Sum equals total semester units			24	

### Accounting Study Requirements (20 Semester 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
<b>Accounting Subjects (minimum of 6 semester units)</b>				
Cal Poly – San Luis Obispo	BUS 420	Advanced Financial Reporting		4
<b>Business-related Subjects and/or Other Academic Work Related to Accounting and Business</b>				
Cal Poly – San Luis Obispo	STAT 252	Stat Inference/Management II		5
	BUS 302	Interntl & Cross-Cultural Mgt		4
	BUS 401	General Management & Strategy		4
	COMS301	Business/Professional Comm		4
	ES	Race, Culture, Politics in US		4
Total semester and quarter units				25
Total quarter units multiplied by 2/3			16 2/3	
Sum equals total semester units			16 2/3	



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**Ethics Education Requirements (10 Semester or 15 Quarter Units)**

College / University	Course No.	Course Title	Semester Units	Quarter Units
Cal Poly – San Luis Obispo	BUS 387	Organizational Behavior		4
Total semester and quarter units				4
Total quarter units multiplied by 2/3			2 2/3	
Sum equals total semester units			2 2/3	



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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.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](#).

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?



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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.

### 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



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- A maximum of 4 semester units (or the equivalent in quarter units) in internships/independent studies courses
3. 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.

### 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 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.
  - A maximum of 7 semester or 11 quarter units in courses from the following subject areas:
 

– 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 (including a minimum of 3 semester or 4 quarter units in an upper division course devoted to accounting ethics or accountants' professional responsibilities)?

Yes \_\_\_\_\_ No

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