



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
 2000 EVERGREEN STREET, SUITE 250
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 TELEPHONE: (916) 263-3680
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Core Business-Related Subjects Requirement (24 Semester Units)

| College / University | Course No. | Course Title | Semester Units | Quarter Units |
|---------------------------------------|------------|---------------------------------|----------------|---------------|
| BYU | MATH 119 | Introduction to Calculus | 4 | |
| | I SYS 201 | Intro to Mgt Info Systems | 3 | |
| | MBA 520 | Business Finance | 3 | |
| | MBA 530 | Operations Management | 3 | |
| | MBA 614 | Spreadsheet Automation/Modeling | 3 | |
| | MBA 622 | Investments | 3 | |
| | ACC 556 | Database Analysis & Design | 3 | |
| | BUS 581 | Strategic Management | 3 | |
| | | | | |
| | | | | |
| Total semester and quarter units | | | 25 | |
| Total quarter units multiplied by 2/3 | | | | |
| Sum equals total semester units | | | 25 | |

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 |
|--|------------|--------------|----------------|---------------|
| Accounting Subjects (minimum of 6 semester units) | | | | |
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| | | | | |
| Business-related Subjects and/or Other Academic Work Related to Accounting and Business | | | | |
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| | | | | |
| | | | | |
| | | | | |
| Total semester and quarter units | | | | |
| Total quarter units multiplied by 2/3 | | | | |
| Sum equals total semester units | | | | |



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Ethics Education Requirements (10 Semester or 15 Quarter Units)

| College / University | Course No. | Course Title | Semester Units | Quarter Units |
|---------------------------------------|------------|------------------------------|----------------|---------------|
| BYU | REL C100 | Intro to Mormonism | 2 | |
| | MBA 540 | Organizational Behavior | 3 | |
| | PMGT582 | Ethics, Business, & Society | 3 | |
| | ACC 550 | Fraud Prevention & Detection | 3 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total semester and quarter units | | | 11 | |
| Total quarter units multiplied by 2/3 | | | | |
| Sum equals total semester units | | | 11 | |



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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. 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



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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
 - 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)?



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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)

- 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 |
|--------------|------------|------------|

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.

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

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.

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.