

150 TOTAL SEMESTER UNITS

78 units must fall into the four groups below. The remaining 72 units can be completed in any subject area.

BACHELOR'S DEGREE

Can be conferred in any subject area.

24 UNITS—ACCOUNTING SUBJECTS

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



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

Requirements
for CPA Exam

24 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

20 UNITS—ACCOUNTING STUDY

AT LEAST 6 UNITS

Accounting Subjects (as listed above)



NO MORE THAN 14 UNITS

Business-Related Subjects (as listed above)



NO MORE THAN 3 UNITS FROM EACH OF:

SKILLS

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

CULTURAL/ETHNIC

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

INDUSTRY

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

*any course with title including

NOTE: Completion of a Master's Degree in Accounting, Taxation, or Laws In Taxation meets this Accounting Study requirement.

10 UNITS—ETHICS STUDY

AT LEAST 3 UNITS

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



NO MORE THAN 7 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 3 UNITS

- Philosophy*
- Religion*
- Theology*

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



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).