

EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE

BACCALAUREATE DEGREE & 150 SEMESTER UNITS

24 SEMESTER UNITS – ACCOUNTING SUBJECTS

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| x Accounting | x Auditing | x Taxation |
| x Financial Reporting | x Financial Statement Analysis | x External & Internal Reporting |

24 SEMESTER UNITS – BUSINESS-RELATED SUBJECTS

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| x Business Administration | x Business Management | x Business Communications |
| x Economics | x Finance | x Business Law |
| x Marketing | x Statistics | x Mathematics |
| x Computer Science & Information Systems | x Business-related law courses offered at an accredited law school | x Any accounting subjects in excess of the 24 units needed to fulfill the accounting requirement |

20 SEMESTER UNITS – ACCOUNTING STUDY

- x Minimum 6 semester units in accounting subjects (see above)
- x Maximum 14 semester
 - o Skills-based courses – Courses completed in the following disciplines: English, Communications, Journalism, and the Physical, Life, Natural, & Social Sciences
 - o Foreign Languages/
Cultural & Ethnic Studies – Courses in foreign languages (including sign language)