

CALIFORNIA BOARD OF ACCOUNTANCY

Accounting Education
Committee
And
Ethics Curriculum
Committee

PRESENT EDUCATIONAL REQUIREMENTS FOR PATHWAY 2

- 150 semester units of education
- Conferral of a baccalaureate degree or higher, with:
 - 24 semester units in accounting subjects
 - 24 semester units in business-related subjects

ACCOUNTING SUBJECTS

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

BUSINESS-RELATED SUBJECTS

- Business Administration
- Business Management
- Business Communications
- Economics
- Finance
- Business Law
- Marketing
- Statistics

BUSINESS-RELATED SUBJECTS

- Computer Science and Information Services
- Business-related law courses offered by an accredited law school
- Any accounting subjects in excess of the 24 units needed to fulfill the accounting requirement

ACCOUNTING EDUCATION COMMITTEE

Proposal for the
20 Units of
Accounting Study



RECOMMENDATIONS:

1. Level of Coursework
2. Options for Completing 20 Units of Accounting Study
3. Equivalent Degrees

LEVEL OF COURSEWORK

All 20 units of accounting study must be completed at an upper division level or higher

OPTIONS FOR COMPLETING THE 20 UNITS OF ACCOUNTING STUDY

Minimum of 6 units shall be completed in accounting subjects as defined by Section 9.2(b) of the CBA Regulations

OPTIONS FOR COMPLETING THE 20 UNITS OF ACCOUNTING STUDY

Maximum of 14 units may be completed in business-related subjects as defined by Section 9.2(c) of the CBA Regulations

OPTIONS FOR COMPLETING THE 20 UNITS OF ACCOUNTING STUDY

Maximum of 9 units may be completed in other academic work relevant to accounting and business

OTHER ACADEMIC WORK RELEVANT TO ACCOUNTING AND BUSINESS INCLUDE

- Skills-based courses
- Foreign languages/cultural and ethnic studies
- Industry-based courses

*Maximum of 3 semester units in any one area

OTHER ACADEMIC WORK RELEVANT TO ACCOUNTING AND BUSINESS INCLUDE

Skills-based courses include those in the following disciplines:

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

OTHER ACADEMIC WORK RELEVANT TO ACCOUNTING AND BUSINESS INCLUDE

Courses in foreign language

- Includes Sign Language

Courses with the following in the title:

- Culture
- Cultural
- Ethnic

OTHER ACADEMIC WORK RELEVANT TO ACCOUNTING AND BUSINESS INCLUDE

Industry-based courses include:

- Courses with the words “Industry” or “Administration” in the title
- Courses completed in the following disciplines:
 - Engineering
 - Architecture
 - Real Estate

OPTIONS FOR COMPLETING THE 20 UNITS OF ACCOUNTING STUDY

Maximum of 4 units may be completed in internships or independent studies

EQUIVALENT DEGREES

Completion of the following master's degrees is deemed equivalent to the completion of 20 units of accounting study:

- Master of Accounting
- Master of Taxation
- Master of Laws in Taxation (LL.M.)

ETHICS CURRICULUM COMMITTEE

Proposal for the
10 Units of
Ethics Study

RECOMMENDATIONS:

1. Mandated Accounting Ethics
2. Ethics in Business
3. Ethical Foundations
4. Financial Auditing Course

MANDATED ACCOUNTING ETHICS

Minimum of 4 quarter units or 3 semester units must be completed in an upper division level or higher course or courses devoted to accounting ethics or accountants' professional responsibilities

MANDATED ACCOUNTING ETHICS

Applicants must meet this requirement beginning January 1, 2017.

- Until that time applicants may meet this requirement using the courses in Ethics in Business and Ethical Foundations.

ETHICS IN BUSINESS

Maximum of 7 semester units may be completed from the following courses:

ETHICS IN BUSINESS COURSES

- Business Law
- Corporate Governance
- Ethics, Morals, or Fraud
- Organizational Behavior
- Human Resources Management
- Management of Organizations

ETHICS IN BUSINESS COURSES

- Business Government and Society
- Business Leadership
- Legal Environment of Business
- Corporate Social Responsibility
- Professional Responsibilities
(non-Accounting)

ETHICAL FOUNDATIONS

Maximum of 7 semester units may be completed from courses taken in the following disciplines:

ETHICAL FOUNDATIONS

- Philosophy
- Sociology
- Psychology
- Economics
- Cultural, Ethnic, or Diversity Studies
- Religion
- Theology
- Political Science

ETHICAL FOUNDATIONS

The course title must contain:

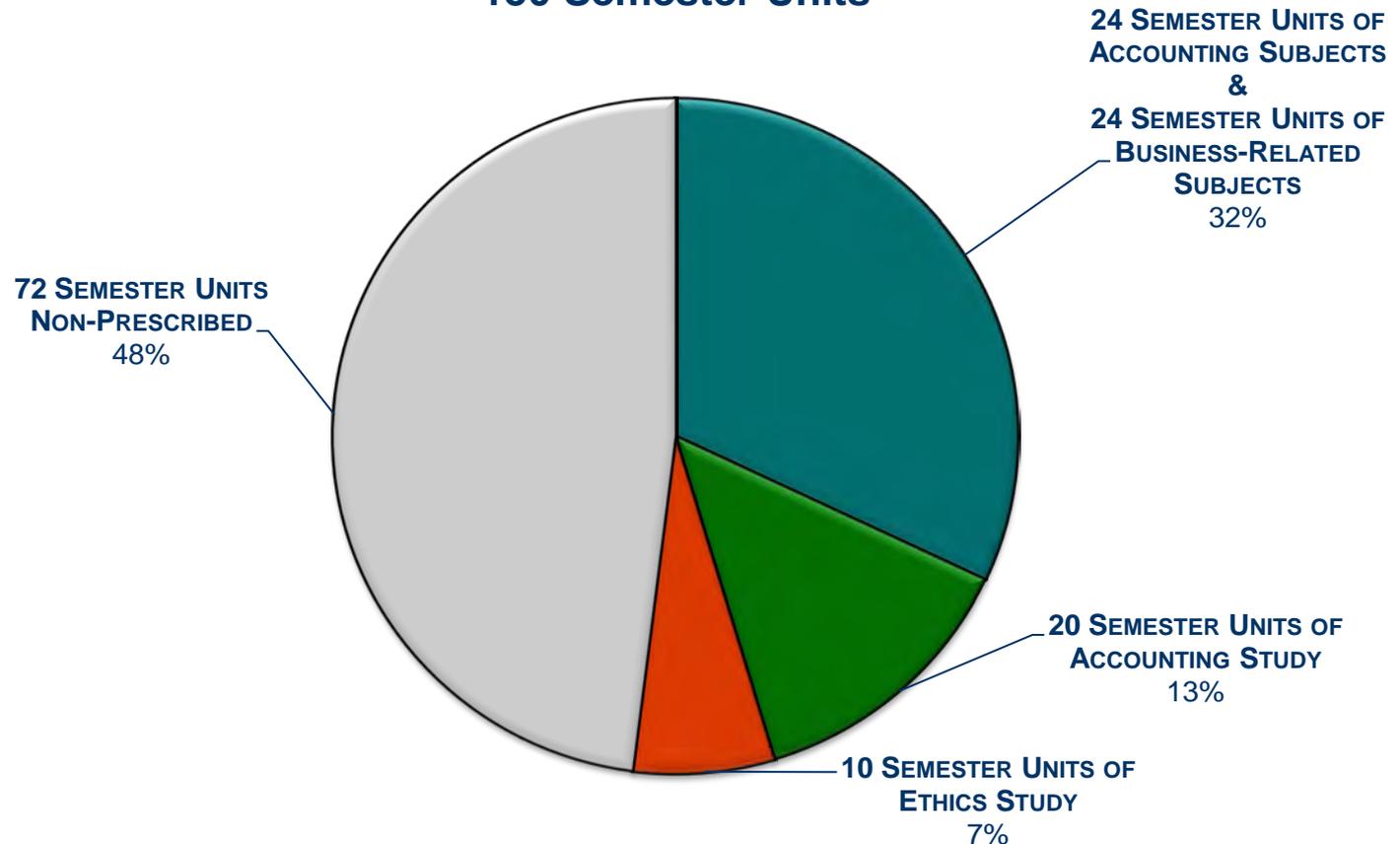
- Introductory
- Introduction
- Principals of
- General
- Foundation of
- Fundamentals of
- Survey of
- The sole name in the course title is the name of the discipline

FINANCIAL STATEMENT AUDITING COURSE

Maximum of one semester unit may be completed in a course devoted solely to financial statement auditing

EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE BEGINNING JANUARY 1, 2014

Based on AEC/ECC Proposals
150 Semester Units



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www.cba.ca.gov



EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE BEGINNING JANUARY 1, 2014

BACCALAUREATE DEGREE – 150 SEMESTER UNITS

24 SEMESTER UNITS – ACCOUNTING SUBJECTS

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

24 SEMESTER UNITS – BUSINESS-RELATED SUBJECTS

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

20 SEMESTER UNITS – ACCOUNTING STUDY (PROPOSED)

- All 20 units at an upper division level or higher
- Minimum 6 units in accounting subjects (see above)
- Maximum 14 units in business-related subjects (see above)
- Maximum 9 units in other academic work relevant to business and accounting¹
 - 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 and courses with the terms culture, cultural, and 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 units in internships/independent studies
- Completion of a Master of Accounting, Taxation, or Law in Taxation equivalent to 20 units of accounting study

10 SEMESTER UNITS – ETHICS STUDY (PROPOSED)

- Minimum 4 quarter units/3 semester units accounting ethics or accountants’ professional responsibilities²
- Maximum 7 semester units in the following courses or disciplines

Ethics in Business (courses)

- Business Law
- Ethics, Morals, or Fraud
- Human Resources Management
- Business Government & Society
- Legal Environment of Business
- Corporate Social Responsibility
- Corporate Governance
- Organizational Behavior
- Management of Organizations
- Business Leadership
- Professional Responsibilities (non-Accounting)

Ethical Foundations (disciplines)

- Philosophy
- Psychology
- Political Science
- Sociology
- Religion
- Cultural, Ethnic, or Diversity Studies
- Economic
- Theology

- Course title must contain one of the following words or terms, or the sole name in the course title is the name of the discipline.

- Introduction
- General
- Fundamentals of
- Survey of
- Introductory
- Principles of
- Foundations of

- Maximum of one semester unit in a course devoted solely to financial statement auditing

¹ Maximum 3 semester units from any one area

² Applicants must meet this requirement beginning January 1, 2017. Until that time applicants can meet this requirement by using the courses in Ethics in Business & Ethical Foundations