Educational Requirements for CPA Licensure
Self-Assessment Worksheet
(Effective January 1, 2014)

Beginning January 1, 2014, the educational requirements for obtaining a California CPA license will change. If you apply for your CPA license on or after January 1, 2014 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: ___________  Note: If you completed one of these three master's degrees you are deemed to have met the 20 semester units of accounting study.

Master of Taxation: ___________

Master of Law in Taxation: ________

Core Accounting Subjects Requirement (24 Semester Units)

<table>
<thead>
<tr>
<th>College / University</th>
<th>Course No.</th>
<th>Course Title</th>
<th>Semester Units</th>
<th>Quarter Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sonoma State University</td>
<td>BUS 230A</td>
<td>Financial Accounting</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>BUS 230B</td>
<td>Managerial Accounting</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>BUS 334</td>
<td>Accounting Information Systems</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>BUS 330A</td>
<td>Intermediate Accounting I</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>BUS 330B</td>
<td>Intermediate Accounting II</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>BUS 437</td>
<td>Governmental Accounting</td>
<td>4</td>
<td></td>
</tr>
</tbody>
</table>

Total semester and quarter units 24.00 0
Total quarter units multiplied by 2/3 0.00
Sum equals total semester units 24.00
## Core Business-Related Subjects Requirement (24 Semester Units)

<table>
<thead>
<tr>
<th>College / University</th>
<th>Course No.</th>
<th>Course Title</th>
<th>Semester Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sonoma State University</td>
<td>ECON 204</td>
<td>Introduction to Macroeconomics</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>ECON 205</td>
<td>Introduction to Microeconomics</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>BUS 211</td>
<td>Business Statistics</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>MATH 131</td>
<td>Introduction to Finite Mathematics</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>BUS 316</td>
<td>Production Operations Management</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>BUS 370</td>
<td>Intro to Managerial Finance</td>
<td>4</td>
</tr>
</tbody>
</table>

Total semester and quarter units: **24.00**  
Total quarter units multiplied by 2/3: **0.00**  
Sum equals total semester units: **24.00**

## Accounting Study Requirements (20 Semester Units)

If you completed a qualifying master's degree, skip this section. (see page 1)

<table>
<thead>
<tr>
<th>College / University</th>
<th>Course No.</th>
<th>Course Title</th>
<th>Semester Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Subjects (minimum of 6 semester units)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sonoma State University</td>
<td>BUS 434</td>
<td>Auditing</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>BUS 430</td>
<td>Advanced Accounting</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>BUS 433A</td>
<td>Individual Taxation</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>BUS 433B</td>
<td>Corporate and Estate Taxation</td>
<td>4</td>
</tr>
</tbody>
</table>

Business-related Subjects and/or Other Academic Work Related to Accounting and Business

<table>
<thead>
<tr>
<th>College / University</th>
<th>Course No.</th>
<th>Course Title</th>
<th>Semester Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sonoma State University</td>
<td>BUS 491</td>
<td>Seminar in Management Strategy</td>
<td>4</td>
</tr>
</tbody>
</table>

Total semester and quarter units: **20.00**  
Total quarter units multiplied by 2/3: **0.00**  
Sum equals total semester units: **20.00**
## Ethics Education Requirements (10 Semester or 15 Quarter Units)

<table>
<thead>
<tr>
<th>College / University</th>
<th>Course No.</th>
<th>Course Title</th>
<th>Semester Units</th>
<th>Quarter Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sonoma State University</td>
<td>BUS 344</td>
<td>Organizational Behavior</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>BUS 225</td>
<td>Legal Environment of Business</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>BUS 436</td>
<td>Business Law</td>
<td>4</td>
<td></td>
</tr>
</tbody>
</table>

| Total semester and quarter units | 12.00 | 0.00 |
| Total quarter units multiplied by 2/3 | 0.00 |
| Sum equals total semester units   | 12.00 |      |
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/pathway.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
   - Auditing
   - Financial Statement Analysis
   - Financial Reporting
   - Taxation

   In addition, the following accounting courses meet the accounting subjects definition:
   - Assurance
   - Bookkeeping
   - Cost (Cost Analysis, Costing)
   - CPA Review courses taken from regionally/nationally accredited institutions for which academic credit awarded
   - QuickBooks/Peachtree

2. 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 accounting subjects prior to applying for licensure in California.
Core Business-Related Subjects Requirement (24 Semester Units)

1. 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.

2. 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)

1. 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.

2. 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

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 maximum of 10 semester or 15 quarter units in courses containing any of the following terms in the course title:
     - Auditing
     - Morals
     - Professional Responsibilities
     - Business, Government & Society
     - Business Law
     - Business Leadership
     - Legal Environment of Business
     - Corporate Governance
     - Management of Organizations
     - Ethics
     - Organizational Behavior
     - Human Resources Management
     - Professional Responsibilities
     - Legal Environment of Business
     - Management of Organizations
     - 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.

     - 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?

   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.