Core Course Requirement
The core course requirement consists of 24 semester units of business-related subjects and 24 semester units in accounting subjects. Courses in excess of the required 24 semester units of accounting may be counted toward the business-related subject unit requirement. Courses may be completed in any of the subjects listed below. Courses earned in quarter units must be multiplied by a factor of 2/3 to convert to semester units.

Starting in January 2014, applicants must satisfy additional 30 semester units of accounting and ethics related courses. (Please see AEC-ECC Proposals Tipsheet – posted on this site)

Accounting Subjects (All of the courses listed below are offered at Foothill College in an online or on-campus delivery format. All the business and accounting courses offered at Foothill College meet the CPA educational requirement:

Accounting. (Actg 1A, 1B, 1C, 51A, 51B, 51C, 59, 60, 75)
Auditing. Accounting 58
Taxation. (Actg 67, 68A, 68B, 68C)

Advanced Accounting, Actg. 52
Financial Statement Analysis. Actg. 53
Financial Reporting. Actg. 55, planning to be offered in Fall 2014
Ethics in Accounting, Actg. 76

In addition to those subjects already listed, accounting courses include, but are not limited to courses in Assurance, Attestation, Bookkeeping (Actg. 60), Payroll (Actg 65), Cost Accounting (Actg 66) and QuickBooks (Actg 64A).

Business-related Subjects
Business Administration (Busi 22, 53).
Economics (Econ 1A, 1B).
Business Law (Busi 18, 19).
Finance, e.g. Financial Management (Busi 61).

All required coursework and degree(s) conferral must be shown on official transcripts and/or evaluations. Prior to requesting official transcript(s), please confirm with your school that all required information has been posted.

Please visit the California Board of Accountancy web site at http://www.dca.ca.gov/cba/ for any possible updates.