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.

Accounting Subjects (Foothill College BSS Division’s Actg Major Curriculum Course Titles, other titles may apply from the Busi major curriculum sheet)
Accounting.
Financial Reporting.
Auditing.
Financial Statement Analysis.
External or Internal Reporting.
Taxation. (Actg 67, 68A, 68B, 68C)

In addition to those subjects already listed, accounting courses include, but are not limited to courses in Assurance, Attestation, Bookkeeping (Actg. 60), Cost (Actg 66), (Cost Analysis, Costing), Peachtree, QuickBooks (Actg 64A), Excel (Actg 64B), (Actg 65 Payroll) and CPA Review courses taken at a recognized schools.

Business-related Subjects
Business Administration (Busi 22, 53).
Computer Science/Information Systems (Busi 91L).
Business Communications. Economics (Econ 1A, 1B).
Business Law (Busi 18, 19). Finance, e.g. Financial Management (Busi 61).
Business Management. Marketing.
Business Related Law Courses offered by an accredited law school.
Mathematics. Statistics.

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.