

How to Satisfy the Educational Requirements in Accounting Subjects and Accounting Study for CPA Licensure in California

Applicants for a CPA license in California, who do not complete a master's degree in accounting, taxation or laws in taxation, are required to complete 24 semester or 36 quarter units in accounting subjects and 20 semester or 30 quarter units of accounting study. Foothill College allows its students to satisfy the educational requirement by completing certain courses in the following categories.

REQUIRED COURSEWORK IN ACCOUNTING SUBJECTS (Category 1): Students must complete a **minimum of 24 semester or 36 quarter units** in accounting; auditing; taxation; financial reporting; taxation or external and internal reporting. The following courses at Foothill College will likely to satisfy this requirement:

ACTG 1A	Financial Accounting I	5 quarter units
ACTG 1B	Financial Accounting II	5 quarter units
ACTG 1C	Managerial Accounting	5 quarter units
ACTG 51A	Intermediate Accounting I	4 quarter units
ACTG 51B	Intermediate Accounting II	4 quarter units
ACTG 51C	Intermediate Accounting III	4 quarter units
ACTG 52	Advanced Accounting	5 quarter units
ACTG 53	Financial Statement Analysis	5 quarter units
ACTG 54	Accounting Information Systems	5 quarter units
ACTG 55	Information Systems & Control	5 quarter units
ACTG 56	Business Analysis & Reporting	5 quarter units
ACTG 57	Tax Compliance & Planning	5 quarter units
ACTG 58	Auditing	5 quarter units
ACTG 59	Fraud Examination	5 quarter units
ACTG 60	Accounting for Small Business	5 quarter units
ACTG 64A	Computerized Accounting Practice using QuickBooks	4 quarter units
ACTG 64B	Computerized Accounting Practice using Excel	4 quarter units
ACTG 65	Payroll and Business Tax Accounting	4 quarter units
ACTG 66	Cost Accounting	5 quarter units
ACTG 67	Tax Accounting	5 quarter units
ACTG 68A	Advanced Tax Accounting I	4 quarter units
ACTG 68B	Advanced Tax Accounting II	4 quarter units
ACTG 68C	Advanced Tax Accounting III	3 quarter units
ACTG 75	Accounting for Government and Non-for-Profit	5 quarter units
ACTG 76	Ethics in Accounting	5 quarter units

REQUIRED COURSEWORK IN ACCOUNTING STUDY: Applicants for a CPA license must also complete a **minimum of 20 semester or 30 quarter units** in accounting; auditing; taxation; financial reporting; taxation or external and internal reporting.

A minimum of 6 semester or 9 quarter units in this category must be completed in coursework that is required under Category 1. Note that same courses counted under Required Coursework in Accounting Subjects cannot be counted into Required Coursework in Accounting Study Coursework.

ALLOWED SUBSTITUTION: Up to 14 semester or 21 quarter units in Required Coursework in

Accounting Study can be substituted with business-related courses in business administration; business management; business communication; economics; finance; business law; marketing; statistics; mathematics; and computer science and information systems. The following courses at Foothill College will likely to satisfy this requirement:

ADVT 57	Principles of Advertising	4 quarter units
BUSI 11	Introduction to Information Systems	5 quarter units
BUSI 18	Business Law I	5 quarter units
BUSI 19	Business Law II	4 quarter units
BUSI 22	Principles of Business	5 quarter units
BUSI 53	Survey of International Business	4 quarter units
BUSI 53A	Business Communications and Technologies	5 quarter units
BUSI 57	Principles of Advertising	4 quarter units
BUSI 58	Survey of International Marketing	4 quarter units
BUSI 59	Principles of Marketing	4 quarter units
BUSI 59A	Web Marketing	5 quarter units
BUSI 59B	e-Business	5 quarter units
BUSI 61	Investment Fundamentals	3 quarter units
BUSI 62	Principles of Salesmanship	3 quarter units
BUSI 90A	Principles of Management	4 quarter units
BUSI 91L	Introduction to Business Information Processing	4 quarter units
BUSI 95	Entrepreneurship – Small Business Management	4 quarter units
BUSI 95E	Small Business Export and Import	3 quarter units
BUSI 233A	Starting a Small Business	1 quarter units
ECON 1A	Principles of Macroeconomics	5 quarter units
ECON 1B	Principles of Microeconomics	5 quarter units
ECON 9	Political Economy	4 quarter units
ECON 9H	Honors Political Economy	4 quarter units
ECON 18	Contemporary Economic Issues	4 quarter units
ECON 25	Introduction to the Global Economy	4 quarter units

Courses in the following areas, offered at Foothill College, are likely to be allowed for the substitution:

CS	Computer Science
MATH	Mathematics

Up to 3 semester or 4.5 quarter units in Required Coursework in Accounting Study can be substituted

with courses in English; communications; journalism; and physical, life, natural and social sciences. As such, courses in the following areas are likely to be allowed for the substitution:

ASTR	Astronomy
BIOL	Biology
CHEM	Chemistry
COMM	Communication Studies
ENGL	English
ESLL	English for Second Language
GEOG	Geography
GIST	Geospatial Technology
PHYS	Physics
SOC	Social Sciences

Up to 3 semester or 4.5 quarter units in Required Coursework in Accounting Study can be substituted

with courses in foreign languages and courses that have the terms “culture”, “cultural” or “ethnic” in the titles.

As such, courses in the following areas are likely to be allowed for the substitution:

JAPN	Japanese
SPAN	Spanish
ENGL	English
ESLL	English for Second Language

The information presented here is for advisement purposes of Foothill College students only. The California Board of Public Accountancy will have full discretion and final determination as whether a particular course meets the educational requirements in ethics study in the State of California.