

**EDUCATIONAL REQUIREMENTS FOR CPA LICENSURE
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
FOR PEOPLE COMPLETING THEIR APPLICATIONS ON OR AFTER JANUARY 1, 2014**

I. BACCALAUREATE DEGREE	<i>Yes or No?</i>	<input style="width: 80px; height: 20px;" type="text"/>
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II. 150 SEMESTER-UNITS OF COURSEWORK		UNITS
<i>Units from California State University, Northridge</i>		<input style="width: 80px; height: 20px;" type="text"/>
Units from Extension		<input style="width: 80px; height: 20px;" type="text"/>
Other Advanced Placement Units		<input style="width: 80px; height: 20px;" type="text"/>
Units from Other Colleges and Universities (List):		<input style="width: 80px; height: 20px;" type="text"/>
		<input style="width: 80px; height: 20px;" type="text"/>
		<input style="width: 80px; height: 20px;" type="text"/>
		<input style="width: 80px; height: 20px;" type="text"/>
TOTAL UNITS OF COURSEWORK		150 Required <input style="width: 80px; height: 20px;" type="text"/> X

III. ACCOUNTING UNITS (24 units)^{(1), (2)}			
	<u>COURSE #</u>	<u>UNITS</u>	<u>UNITS TAKEN</u>
Intro to Financial Accounting	ACCT 220	3	<input style="width: 80px; height: 20px;" type="text"/>
Intro to Managerial Accounting	ACCT 230	3	<input style="width: 80px; height: 20px;" type="text"/>
Intermediate Accounting I	ACCT 350	3	<input style="width: 80px; height: 20px;" type="text"/>
Intermediate Accounting II	ACCT 351	3	<input style="width: 80px; height: 20px;" type="text"/>
Communication for Accountants	ACCT 351C	2	<input style="width: 80px; height: 20px;" type="text"/>
Intermediate Accounting III	ACCT 352	3	<input style="width: 80px; height: 20px;" type="text"/>
Cost Accounting	ACCT 380	3	<input style="width: 80px; height: 20px;" type="text"/>
Taxation of Business Entities and Individuals	ACCT 440	3	<input style="width: 80px; height: 20px;" type="text"/>
Auditing	ACCT 460	2	<input style="width: 80px; height: 20px;" type="text"/>
		25 possible	
TOTAL ACCOUNTING UNITS		24 Required	<input style="width: 80px; height: 20px;" type="text"/>

IV. BUSINESS-RELATED UNITS (24 units)			
	<u>COURSE #</u>	<u>UNITS</u>	<u>UNITS TAKEN</u>
Computers: Their Use and Impact	COMP 100	3	<input style="width: 80px; height: 20px;" type="text"/>
Microeconomics Principles	ECON 160	3	<input style="width: 80px; height: 20px;" type="text"/>
Macroeconomics Principles	ECON 161	3	<input style="width: 80px; height: 20px;" type="text"/>
Business Communications	ENGL 205	3	<input style="width: 80px; height: 20px;" type="text"/>
Mathematical Methods for Business	MATH 103	3	<input style="width: 80px; height: 20px;" type="text"/>
Statistics	MATH 140/SOM 120	3	<input style="width: 80px; height: 20px;" type="text"/>
Gateway Experience	BUS 302	3	<input style="width: 80px; height: 20px;" type="text"/>
Information Systems for Business	IS 312	3	<input style="width: 80px; height: 20px;" type="text"/>
		24 possible	
TOTAL BUSINESS-RELATED UNITS		24 Required	<input style="width: 80px; height: 20px;" type="text"/>

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***If you plan to pursue a Master's Degree in Accountancy, Taxation, or Business, please skip box IV. A Master's Degree in one of the following practices satisfies the 20 units of accounting study requirement.**

IV. ADDITIONAL ACCOUNTING STUDY UNITS (20 units)^{(1),(2)}

(Any additional Accounting units (beyond the 24 units, above), plus Qualifying subject areas described in Appendix A)

	<u>COURSE #</u>	<u>UNITS</u>	<u>UNITS TAKEN</u>
Minimum 6 additional units in Accounting Subjects			
Advanced Financial Accounting	ACCT 450	3	<input type="text"/>
Advanced Studies in Taxation	ACCT 441	3	<input type="text"/>
Accounting Elective (options: 425, 542, 498C)	ACCT ###	<u>3</u>	<input type="text"/>
		9 possible	
Additional possible units in Accounting Subjects			
*VITA Preparer	ACCT 292CS	2	<input type="text"/>
*VITA Supervisor	ACCT 392CS	3	<input type="text"/>
*VITA Coordinator	ACCT 492CS	3	<input type="text"/>
*VITA Director	ACCT 493CS	4	<input type="text"/>
*Ernst & Young Professional Leadership Seminar	ACCT 498A	<u>1</u>	<input type="text"/>
		13 additional	
Maximum 14 additional units in Business-Related Subjects			
Systems and Operations Management	SOM 306	3	<input type="text"/>
Marketing Management	MKT 304	3	<input type="text"/>
Financial Management	FIN 303	3	<input type="text"/>
Business Capstone	BUS 497A	3	<input type="text"/>
Business Gateway Lab	BUS 302L	<u>1</u>	<input type="text"/>
		13 possible	
Maximum 3 units in Skills-Based Courses			
		3 possible	<input type="text"/>
Maximum 3 units in Foreign Language/Cultural & Ethnic Studies			
Intercultural Communications	COMS 356	3 possible	<input type="text"/>
Maximum 3 units in Industry-Based Courses			
		3 possible	<input type="text"/>
Maximum 4 units in Internships/Independent Studies			
Internship Units	ACCT 498C	3 possible	<input type="text"/>
TOTAL ADDITIONAL ACCOUNTING & BUSINESS-RELATED UNITS		20 Required	<input type="text"/>
Extra Business-Related Units that can be applied as Ethics			
Business Law I	BLAW 280		<input type="text"/>
Business Law II	BLAW 308		<input type="text"/>
Management and Organizational Behavior	MGT 360		<input type="text"/>

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V. ETHICS STUDY UNITS (10 units)			
Ethics Coursework			
<i>(See Appendix B for list of qualifying coursework)</i>			
	COURSE #	UNITS	UNITS TAKEN
Contemporary Ethical Issues	RS 361	3	<input type="text"/>
Business Ethics and Public Policy	PHIL 305	3	<input type="text"/>
Auditing	ACCT 460	1	<input type="text"/>
"Accounting Ethics" (this is only available at CSUN via MSA/MST, otherwise you cant take it at various other colleges/universities)	ACCT 611 or TBD	3	<input type="text"/>
		10	<input type="text"/>
		7 to 10 Units	<input type="text" value="X"/>
Ethics-Related Disciplines (Maximum of 3 units)			
<i>(See Appendix B for list of qualifying disciplines)</i>			
		3 Maximum	<input type="text"/>
ETHICS STUDY COURSEWORK		10 Required	<input type="text" value="X"/>

VI. PASS ALL PARTS OF THE CPA EXAM		
Auditing & Attestation	Passed?	<input type="text"/>
Financial Accounting & Reporting	Passed?	<input type="text"/>
Regulation	Passed?	<input type="text"/>
Business Environment & Concepts	Passed?	<input type="text"/>
PASS ALL PARTS	Passed?	<input type="text"/>

VII. ONE YEAR OF ACCOUNTING WORK EXPERIENCE	Completed?	<input type="text"/>
<i>(Including 500 hours of attest work for CPA license w/attest experience)</i>		

VIII. ON-LINE ETHICS COURSE	Passed?	<input type="text"/>
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ENDNOTES:

⁽¹⁾ Any accounting units beyond the 24 specifically-designated Accounting Units should be classified in the Additional Accounting & Business-Related Coursework Category (Section IV).

⁽²⁾ Completion of a Master of Accounting, Master of Taxation, or Master of Law in Taxation (LL.M.) obviates the need to complete 6 of the Accounting Units and the 14 of the Additional Accounting & Business-Related Units.

⁽³⁾ See footnote (1) of Appendix B for application of Auditing units toward Ethics Study Units.

⁽⁴⁾ The Special Topics Courses vary by semester. Usually 3 different Special Topics Courses are offered during the regular school year. You may take more than one Special Topics Course and each will count as separate Accounting Units.

APPENDIX A

WHAT QUALIFIES AS BUSINESS-RELATED SUBJECTS?

NOTE: These courses cannot be the same courses used to meet any other requirements.

Courses in the following departments or disciplines are considered Business-Related Courses:

1. ANY and ALL business department courses (COBAE courses at CSUN), including, but not limited to:

- * Business Administration
- * Business Communications
- * Business Law
- * Finance
- * Business Management
- * Marketing

2. Other business-related courses in the following disciplines (whether taken at Haas or in other departments):

- * Business-Related Law Courses offered by an accredited law school
- * Mathematics
- * Statistics
- * Computer Science/Information Systems
- * Economics

3. Other academic work deemed relevant to business and accounting:

- * A maximum of **nine (9)** of the Additional Accounting and Business-Related Units can be obtained through the following coursework:

A. Skills-based coursework (Maximum of 3 units from this category):

Qualifying Disciplines: English, Communications, Journalism, and the Physical, Life, Natural, and Social Sciences

B. Foreign language/Cultural & ethnic studies (Maximum of 3 units from this category):

Qualifying Coursework: foreign languages courses, sign language courses, courses with the terms "Culture," "Cultural" or "Ethnic" in the title

C. Industry-based coursework (Maximum of 3 units from this category):

Classes that are deemed to enhance an individual's business and accounting skills related to a particular industry or field

Qualifying Courses have the words "Industry" or "Administration" in the title, or are in the following:

Qualifying Disciplines: Engineering, Architecture, Real Estate

4. A maximum of 4 semester units from an internship or business-related independent study can be used to fulfill the Additional Accounting and Business-Related Units requirements

APPENDIX B

WHAT COURSEWORK MEETS THE ETHICS STUDY UNIT REQUIREMENTS?

NOTE: These courses cannot be the same courses used to meet any other requirements.

ETHICS COURSEWORK:

- * Up to 10 semester-units can come from **courses** containing the following terms in the course title:

- Auditing ⁽¹⁾
- Business Leadership
- Corporate Governance
- Ethics
- Human Resources Management
- Management of Organizations
- Organizational Behavior
- Business, Government, & Society
- Business Law
- Corporate Social Responsibility
- Fraud
- Legal Environment of Business
- Morals
- Professional Responsibilities

ETHICS-RELATED DISCIPLINES (3 Units Maximum):

- * A maximum of 3 semester-units can come from courses in the following **disciplines**:
 - Philosophy
 - Religion
 - Theology

However, the 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	Fundamentals of
Introductory	Foundations of
General	Survey of
Principles of	

Footnote:

- ⁽¹⁾ A maximum of one semester-unit in a course devoted to financial statement auditing can be applied to Ethics Study Units. Remaining units from an auditing course may be used to meet the Accounting Units requirements. For example, for *ACCT 460, Auditing*, a 3-unit course at CSUN, 1 unit can be applied toward Ethics Study Units (Section V) and the remaining 2 units can be applied to meet the Accounting Units requirements (Section III).