

**Educational Requirements for CPA Licensure • Santa Clara University**

**Revised: May 7, 2026**

CPA Licensure in California. This template has been pre-filled for SCU Accounting students based on California CPA licensing requirements effective January 1, 2027, but the California State Board of Accountancy makes the final determination of course acceptability. You may apply to take the exam if you are within 180 days of graduation.

CPA Licensure in Other States. Students who intend to get their initial CPA license in a state other than California will need to consult the licensure rules for that state. Other states may require different college courses than California.

**1. Baccalaureate degree**

**2. Accounting Units (36 units)**

The Accounting and AIS majors both provide more than enough Accounting units required.

Note: ACTG 135 is used to satisfy the accounting ethics requirement

	UNITS	TAKEN
ACTG 11: Intro to Financial Accounting	4	<input type="text"/>
ACTG 12: Intro to Managerial Accounting	4	<input type="text"/>
ACTG 120: Accounting Data Analysis and Visualization	5	<input type="text"/>
ACTG 130: Intermediate Financial Accounting I	5	<input type="text"/>
ACTG 131: Intermediate Financial Accounting II	5	<input type="text"/>
ACTG 132: Advanced Accounting	5	<input type="text"/>
ACTG 134: Accounting Information Systems	5	<input type="text"/>
ACTG 136: Advanced Cost	5	<input type="text"/>
ACTG 138: Taxation	5	<input type="text"/>

Accounting Coursework Taken Elsewhere:

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

**Total accounting units (36 required)**

**3. Accounting Ethics study units (4 units)**

The California Board of Accountancy allows a class in Auditing to count as Accounting Ethics, thus this requirement is satisfied with ACTG 135.

	UNITS	TAKEN
ACTG 135: Auditing	5	<input type="text"/>

**4. Additional accounting or business-related units (36 units)**

Any additional Accounting units (beyond the courses listed above), plus qualifying business-related subject areas. The LSB Core provides more than enough Business units to satisfy the requirements in this area.

	UNITS	TAKEN
BUSN 70 Contemporary Business Issues	4	<input type="text"/>
BUSN 85 Business Law	4	<input type="text"/>
OMIS 15 Introduction to Spreadsheets	4	<input type="text"/>
OMIS 40 Statistics and Data Analysis I	4	<input type="text"/>
OMIS 41 Statistics and Data Analysis II	4	<input type="text"/>
ECON 1 Principles of Microeconomics	4	<input type="text"/>
ECON 2 Principles of Macroeconomics	4	<input type="text"/>
ECON 3 International Economics, Development, and Growth	4	<input type="text"/>
MGMT 71 Foundations of Leadership: Clarifying Personal Values	2	<input type="text"/>
MGMT 72 Values-Driven Leadership in Silicon Valley	2	<input type="text"/>
MGMT 80 Global and Cultural Environment of Business	4	<input type="text"/>
FNCE: 121 Financial Management	5	<input type="text"/>
MKTG 181 Principles of Marketing	5	<input type="text"/>
MGMT 162 Strategic Analysis—The Business Capstone	5	<input type="text"/>
OMIS 108 Operations Management	5	<input type="text"/>
MATH 11 or 30 Calculus 1	4	<input type="text"/>
MATH 12 or 31 Calculus 2	4	<input type="text"/>
BUSN 179 Communication in Business	5	<input type="text"/>

Business-Related Coursework Taken Elsewhere:

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

**Total additional accounting/business units (36 required)**

0

**6. Pass all four sections of the CPA Exam**

**PASSED**

Auditing and Attestation (AUD)

Financial Accounting and Reporting (FAR)

Taxation and Regulation (REG)

Plus one of the following three sections:

Business Analysis and Reporting (BAR)

Information Systems and Controls (ISC)

Tax Compliance and Planning (TCP)

**Passed all sections**

**7. Experience requirement**

At least two years of relevant work experience (your firm will help you determine relevant experience).