

For informational purposes only. The California Board of Accountancy (“CBA”) makes the final determination as to whether a course will satisfy the CBA educational requirements.

**Educational Requirements for CPA Licensure at IVC
GROUP A**

24 Semester Units – Accounting Subjects

Subjects include: Accounting, Financial Reporting, Auditing, Financial Statement Analysis, Taxation, External & Internal Report

Course Name	Course Title	Units	Typically Offered
ACCT 1A	Financial Accounting	4	FA/SP/SU
ACCT 1B	Managerial Accounting	4	FA/SP/SU
ACCT 202A	Intermediate Accounting I	3	FA
ACCT 202B	Intermediate Accounting 2	3	SP
ACCT 203	Cost Accounting	3	FA
ACCT 204	Accounting Applications: QuickBooks	3	FA/SP/SU
ACCT 205	Payroll Accounting and Taxation	3	FA/SP/SU
ACCT 206	Individual Income Taxation – Federal and State	3	FA/SP
ACCT 207	Business Income Taxation – Federal and State	3	FA/SP
ACCT 210	Advanced Accounting	3	SP
ACCT 215	Bookkeeping and General Accounting	3	FA
ACCT 220	Accounting Ethics	4	FA/SP/SU
ACCT 2785A	Auditing – Internal Controls Under Sarbanes-Oxley	3	SP
ACCT 275B	Auditing – Financial Statements	3	SP
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