

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 D

10 Semester Units – Ethics Study

Minimum 3 semester or 4 quarter units in accounting ethics or accountants’ professional responsibilities

- The course(s) must be completed at an upper division level or higher, unless it was completed at a community college.

Maximum 7 semester or 11 quarter units in courses in any of the following subject areas: auditing, 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

Maximum 3 semester or 4 quarter units in courses from the following disciplines: philosophy, religion, theology

- 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, Introductory, General, Principles of, Fundamentals of, Foundations of, Survey of

Course Name	Course Title	Units
Accounting Ethics (Minimum of 3 semester units or 4 quarter units)		
ACCT 220	Accounting Ethics	4
Maximum 7 semester or 11 quarter units in the following:		
ACCT 275A	Auditing-Internal Controls Under Sarbanes-Oxley	3
ACCT 275B	Auditing – Financial Statements	3
LGL 201	Introduction to Paralegal Studies and Ethics	2
LGL 203	Business Law Contracts and Torts	3
LGL 213	Legal Ethics	2
MGT 12A	The Legal Environment of Business	3
MGT 125	Organizational Behavior	3
PHIL 2	Introduction to Ethics	3
Maximum 3 semester or 4 quarter units in the following:		
HUM 21	Introduction to Asian Religions	3
HUM 22	Introduction to Judaism, Christianity, and Islam	3
HUM 27	World Religions	3
PHIL 1	Introduction to Philosophy	3
PHIL 3	Introduction to Logic	3
PHIL 5	Political Philosophy	3
PHIL 10	Ancient Philosophy	3
PHIL 11	Modern Philosophy	3