

How to Satisfy the Educational Requirements in Ethics Study for CPA Licensure in California

Starting January 1, 2017, applicants for a CPA license in the State of California are required to complete 10 semester or 15 quarter units of ethics study. Foothill College allows its students to satisfy this new educational requirement by completing certain courses in the following categories.

CATEGORY 1 COURSEWORK: Students must complete a minimum of 3 semester or 4 quarter units in accounting ethics or accountants' professional responsibilities. The following course at Foothill College will likely to satisfy this requirement:

ACTG 76 Ethics in Accounting	5 quarter units
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Note that ACTG 76 is the only class that satisfies the educational requirements in ethics study in this category and cannot be substituted for any course listed in Category 2 coursework below.

CATEGORY 2 COURSEWORK: The remaining units of ethics study must should include a maximum of 7 semester or 11 quarter units in courses containing any of the following items in the course title: auditing; business leadership; corporate governance; ethics; human resources management; management of organizations; organizational behavior; business, government and society; business law; corporate social responsibility; fraud; legal environment of business; morals; or professional responsibilities. The following courses at Foothill College will likely to satisfy this requirement:

ACTG 58	Auditing	5 quarter units
ACTG 59	Fraud Examination	5 quarter units
BUSI 18	Business Law I	5 quarter units
BUSI 19	Business Law II	4 quarter units
BUSI 70	Business and Professional Ethics	5 quarter units
DH 64	Ethics, Law and Dental Office Practices	2 quarter units
LINC 95A	Child Safety, Internet Ethics and Cyber Law	2 quarter units
LINC 95B	Technology Ethics and Cyber Law	1 quarter unit
PHIL 8	Ethics	5 quarter units
RT 54B	Law and Ethics in Medical Imaging	2 quarter units

Note that up to 3 semester or 4 quarter units in Category 2 coursework can be substituted with courses from the following disciplines: philosophy; religion; or theology. The following courses at Foothill College will likely to satisfy this requirement:

PHIL 2	Introduction to Social and Political Philosophy	4 quarter units
PHIL 4	Introduction to Philosophy	4 quarter units
PHIL 11	Introduction to the Philosophy of Art	4 quarter units

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.