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2017 Education Requirement Change

The ethics study educational requirement for CPA licensure changed on January 1, 2017, pursuant to Business and Professions Code section 5094.3(c). The 10 semester unit requirement now includes a minimum of three semester or four quarter units in courses devoted to accounting ethics or accountants' professional responsibilities.

Additionally, the remaining seven semester or 11 quarter units that were to be completed in courses containing specified terms in the course title has been changed to instead allow those units to come from courses in specified subjects relating to ethics.

For additional information, please review our [CPA Licensing Applicant Handbook](#) or contact the Initial Licensing Unit by e-mail at licensinginfo@cba.ca.gov or by telephone at (916) 561-1701.