

**Charlie Liem**, Secretary

**Charlie Crist**, Governor

## **MEMORANDUM**

**TO:** Future Florida CPA Examination or Licensure Candidates  
**FROM:** Florida Board of Accountancy  
**SUBJECT:** Law School Courses

For purposes of satisfying the educational requirements of 61H1-27.001 F.A.C., taxation courses are generally the only courses for which the Board is able to grant accounting credit. The Board will not grant credit for Wills and Estate or Gratuitous Transfer classes that do not emphasize taxation topics. The Board will not allow credit for law school courses, which duplicate courses for which the applicant has previously received credit. Law School courses, Federal Taxation I and II, are substantially equivalent to Taxation I and II (or Individual Taxation and Corporate, Partnership Taxation) classes taught in accounting programs. They will be considered duplications.

The following courses are generally accepted for General Business credit:

<b>Consumer Law</b>	<b>Corporation Finance &amp; Reorganization</b>
<b>Bankruptcy</b>	<b>Fiduciary Administration</b>
<b>Marketing</b>	<b>Real Estate</b>
<b>Business Organization</b>	<b>Estate Planning</b>
<b>Corporations</b>	<b>Commercial Paper</b>
<b>Insurance</b>	<b>Debtor's Estates</b>
<b>Security in Goods</b>	<b>Property</b>
<b>Torts</b>	<b>Contracts</b>
<b>Agency &amp; Partnership</b>	<b>Anti – Trust</b>
<b>Sales</b>	<b>Secured Transactions</b>