

Charles W. Drago, 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:

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