



CPA LICENSURE OR CERTIFICATION REQUIREMENTS

LOUISIANA

Completing a DeVry accounting program does not guarantee employment or licensure. States may have work experience requirements not met through DeVry's educational programs.

State professional licensure or certification requirements are subject to change at any time. Current and prospective students are encouraged to contact the state licensure authority where they plan to practice, reviewing all licensure and certification requirements pertaining to their state.

State Licensure Authority	Educational Requirements	Experience Requirements	Ethics Requirements	Other General Requirements
State Board of CPAs of Louisiana	<p>Louisiana requires 150 semester hours or 225 quarter hours in various subject areas, including:</p> <p>Accounting Courses (24 hours undergraduate -or- 21 hrs. graduate level -or- in combination):</p> <p>Undergraduate Semester Hours</p> <ul style="list-style-type: none"> • Intermediate – 6 hours • Cost Accounting – 3 hours • Income Tax – 3 hours • Auditing [related to external reporting] – 3 hours. • 9 hours of accounting electives • Total Accounting Courses (Undergraduate) – 24 hours <p>Graduate Semester Hours</p> <ul style="list-style-type: none"> • Intermediate – 3 hours • Cost – 3 hours • Income Tax – 3 hours • Auditing [related to external reporting] – 3 hours. • 9 hours of accounting electives 	<p>One year of full time - or 2,000 hours of part time - qualifying work experience, obtained within the last four years, is the minimum requirement.</p> <p>The experience must involve the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. It must be of sufficient complexity and Diversity, and be verified by a licensed CPA.</p> <p>The experience may be from employment in public practice, private industry, non-profit, or government.</p>	<p>Complete a course in professional ethics as required by the board, the contents of which must have been pre-approved by the board.</p>	<p>Pass all four parts of the CPA Exam.</p> <p>Must be 18 years of age or older.</p> <p>Be of good moral character, confirmed by a minimum of 3 personal references.</p> <p>Execute an oath prescribed by the Louisiana Board of Accountancy.</p> <p>Must have maintained continuous residency in Louisiana for 120 days within one year preceding the application date to take the examination.</p>

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	Educational Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.	Other General Requirements Cont.
	<ul style="list-style-type: none"> Total Accounting Courses (Graduate) – 21 hours <p>Business courses (24 hours – not inclusive of accounting courses):</p> <ul style="list-style-type: none"> Including at least 3 semester hours in Business Law Total Business Courses Undergraduate – 24 hours -or- Graduate – 24 hours [or a combination of undergrad & grad of 24 hours) <p>Accounting and business internships are not accepted toward the accounting or business requirements.</p> <p>Under the 150-hour requirement, no more than six semester hours of accounting and business internships are acceptable.</p> <p>Credit obtained from accredited junior, community, or two-year colleges prior to, or concurrently with, the enrollment at a four-year institution, will be recognized to the extent it is recognized by the four-year institution and transferred to its official transcript as credit earned.</p>			

LAST REVIEW DATE: 07/31/2023

For preliminary guidance on whether a particular DeVry University or its Keller Graduate School of Management accounting program meets your state’s educational requirements to sit for the exam, see below:

DeVry Programs that Meet the Education Requirements to Sit for the CPA Exam¹

- Bachelor of Science in Accounting
- Master of Science in Accounting

¹ DeVry made the determinations for the graduate-level programs based on the prerequisite coursework required for the program or in conjunction with the appropriate undergraduate coursework. Please review the pertinent state-specific disclosure or contact the appropriate [State Board of Accountancy](#) for additional information.

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DVU Programs that May Not Meet the Education Requirements to Sit for the CPA Exam

- Undergraduate Certificate in Accounting
- Graduate Certificate in Accounting
- Master of Science in Accounting and Financial Management

Notes:

- Students cannot earn CPA licensure simply by earning a college degree. According to the National Association of State Boards of Accountancy (NASBA), you'll first need to determine where you plan to sit for the CPA exam since the education requirements to sit for the CPA exam are different for every state. For example, some states require 120 total semester credit hours to qualify, while others require 150 total semester credit hours.
- Certified Public Accountant (CPA) licensure requirements established by each state, but **all states** require a minimum of 150 semester credit hours for licensure. DeVry's Bachelor of Science in Accounting (120 credit hours) will not, by itself, meet the education requirements for CPA licensure in any state.
- Students must be mindful to complete the appropriate number of credit hours in each subject matter (i.e., accounting and business) when registering for classes or choosing electives, as requirements vary by state.
- Although the Bachelor of Science in Accounting, Master of Science in Accounting and the Master of Science in Accounting and Financial Management may not individually lead to eligibility to sit for the CPA Exam or seek licensure as a CPA in certain states, it is possible that coupled with an undergraduate degree or an appropriate number of other accounting and business education credits, the degrees, and the specific courses taken may count toward the educational requirements in those states.
- If you are planning to seek professional licensure as a CPA, it is strongly recommended that you contact the appropriate licensing entity (in most cases, the state Board of Accountancy) in the state in which you plan to practice in order to seek information and guidance regarding licensure requirements and work with your Student Support Advisor to make sure you're able to take the required courses. CPA licensure requirements, including the educational component of those requirements, are state-specific and differ from one state to another. Each state's board of accountancy can be found by visiting the website of the National Association of State Boards of Accountancy at: [NASBA.org](https://www.nasba.org).
- Some state laws require a criminal background check, which may disqualify an individual from obtaining licensure. As such, it is your responsibility to determine if your circumstances pose any barriers.