



CPA LICENSURE OR CERTIFICATION REQUIREMENTS

OHIO

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
Accountancy Board of Ohio	<p>To meet the CPA Exam requirements in Ohio candidates must complete 120 semester hours in various course subjects, including:</p> <ul style="list-style-type: none"> 24 semester hours in business subjects <ul style="list-style-type: none"> Acceptable business courses include finance, management, economics, and marketing, as well as other business-focused courses designated as such by a college or university (business law, business communications, business statistics, etc.). 24 semester hours in accounting including at least one course in each: <ul style="list-style-type: none"> Financial accounting Cost/managerial accounting Auditing Taxation <p>18 semester hours of graduate accounting credit will substitute for 24 semester hours of undergraduate accounting credit. However,</p>	<p>One year of accounting experience will be required for CPA licensure if the candidate first sat for the CPA Exam prior to completing 150 semester credits, and four years of accounting experience is required for CPA licensure for candidates approved under the GMAT.</p> <p>Experience performing one or more accounting services, as defined by Revised Code section 4701.06 (D) and Administrative Code 4701-7-05. NOTE: Four (4) years of accounting experience is required for CPA licensure for candidates approved under the GMAT. Please consult ORC 4701.06 for more information.</p>	<p>A board-approved course in professional standards and responsibilities (PSR), completed within the last year, which emphasizes Ohio accountancy law and board rules.</p>	<p>Must be 18 years of age or older.</p> <p>Must present themselves to be of good moral character.</p> <p>Approved BCI and FBI criminal records checks are also required.</p> <p>Must meet Ohio residency requirements.</p> <p>Passed all sections of the Uniform CPA Exam.</p>

CPA LICENSURE OR CERTIFICATION REQUIREMENTS

	Educational Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.	Other General Requirements Cont.
	<p>credits earned in graduate business courses are equivalent to undergraduate business courses in meeting the 24-hour business course requirement. Graduate accounting courses do not reduce the overall credit requirement below 120 to sit for the CPA Exam or <i>150 semester credits needed to be certified.</i></p> <p>OR</p> <p>Ohio CPA Exam candidates can also earn a minimum score of 670 on the Graduate Management Admission Test (GMAT), complete 24 semester hours in business subjects and 24 semester hours in accounting at the undergraduate level. 18 semester hours of graduate credit in accounting will qualify as meeting the requirement. The accounting hours must include at least one course in each of the following:</p> <ul style="list-style-type: none"> • Financial accounting • Management accounting • Auditing with coverage of GAAS (Internal auditing may not be used for auditing, but may be used as an elective) • Taxation <p>Note: Four (4) years of accounting experience will be required for CPA licensure if you were approved under the <u>GMAT</u>. Please consult the <u>GMAT Information link</u> for further information.</p>			

CPA LICENSURE OR CERTIFICATION REQUIREMENTS

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:

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

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

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.

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.

CPA LICENSURE OR CERTIFICATION REQUIREMENTS

- 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.