



## CPA LICENSURE OR CERTIFICATION REQUIREMENTS

### NEW YORK

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
<a href="#">New York State Board for Public Accountancy</a>	<p>If you applied for licensure or completed your education after August 1, 2009, and have completed 150 semester hours, you must meet one of the following:</p> <ol style="list-style-type: none"> <li>Completed a registered 150 program approved by NYSED (CPA Examination Services reviews education. Complete <a href="#">Registered Program Form</a>), or</li> <li>Completed a master's degree with a major in accounting from a school accredited in accounting by <a href="#">AACSB</a> (CPA Examination Services reviews education), or</li> <li>Completed a bachelor's or higher degree and a minimum of 150 semester (225 quarter) hours in college level education to include the following: <ul style="list-style-type: none"> <li>33 semester (49.5 quarter) hours in accounting to include each of the following:</li> </ul> </li> </ol>	<p>At least one year of acceptable full-time experience (for the 150-hour education pathway), OR at least two years of acceptable full-time experience (for the 120-hour education pathway).</p> <p>Acceptable experience may be earned in a public accounting firm, government, private industry, or an educational institution.</p> <p>Experience can be in one of the following service areas:</p> <ul style="list-style-type: none"> <li>Accounting</li> <li>Attestation</li> <li>Compilation</li> <li>Management advisory</li> <li>Financial advisory</li> <li>Taxation</li> <li>Consulting skills.</li> </ul> <p>Experience must be gained under the supervision of a US certified public accountant who is properly licensed and registered or authorized to practice in the jurisdiction of their principal place of business.</p>	Unspecified	<p>Must be 21 years of age or older.</p> <p>Must present themselves to be of good moral character.</p>

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	Educational Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.	Other General Requirements Cont.
	<ul style="list-style-type: none"> <li>Financial accounting, at the upper division and beyond introductory level,</li> <li>Cost accounting,</li> <li>Taxation,</li> <li>Audit and attestation, at the upper division,</li> <li>Accounting research, and</li> </ul> <p>• 36 semester (54 quarter) hours in general business.</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>The following two subjects: Communications and Ethics and Responsibilities, are required and may come from accounting or business.</li> <li><b>CPA Exam review courses that are taken for academic credit at a college or university <span style="color: red;">cannot</span> be accepted toward the 33-semester hour accounting coursework requirement. These courses may only be accepted toward the business and/or overall course requirement.</b></li> </ul>			

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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 Exam<sup>1</sup>

- 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.
- **In New York, CPA Exam review courses taken for academic credit at a college or university cannot be accepted toward the 33-semester hour accounting coursework requirement. These courses may only be accepted toward the business and overall course requirements.**
- 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.

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<sup>1</sup> 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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- 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.