



CPA LICENSURE OR CERTIFICATION REQUIREMENTS

NEBRASKA

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
Nebraska State Board of Public Accountancy	<p>Have completed (or have in progress) at least 150 semester (225 quarter) hours of postsecondary academic credit and earned a baccalaureate or higher degree from a college or university to include:</p> <ul style="list-style-type: none"> • 30 semester (45 quarter) hours in accounting above the introductory level (subjects to be covered include): <ul style="list-style-type: none"> ▪ financial accounting theory, ▪ cost/managerial accounting, ▪ taxation, ▪ auditing, ▪ accounting information systems, and • governmental/not-for-profit accounting; AND • 30 semester (45 quarter) hours in general business subjects (subjects to be covered include): <ul style="list-style-type: none"> • macroeconomics, • microeconomics, • business law, • marketing, • management, • finance, • business ethics, and • principles of accounting 	<p>Applicants who have earned their experience in a public accounting firm must show 4,000 hours of experience earned in at least two years.</p> <p>Applicants who have earned their experience at the Nebraska Department of Revenue and/or the Nebraska Auditor of Public Accounts must show 4,000 hours of experience earned in at least two years.</p> <p>Applicants who have earned their experience in private industry, government or academia must show 6,000 hours earned in at least three years.</p>	<p>Must complete Nebraska state ethics exam and AICPA's ethics self-study examination.</p> <p>As of 1-1-2016, must complete the NBPA Ethics Exam available on the website.</p>	<p>Successfully completed the U.S. Uniform CPA EXAM.</p> <p>Must be a resident of Nebraska or have a place of business or be regularly employed in the state.</p>

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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:

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

- Master of Science in Accounting

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

- Undergraduate Certificate in Accounting
- Bachelor of Science 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.

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- 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.