



CPA EXAM AND LICENSURE DISCLOSURES

CPA EXAM ELIGIBILITY BY PROGRAM

CPA LICENSURE AND CERTIFICATION DISCLOSURE STATEMENT

The educational requirements for Certified Public Accountant (CPA) licensure and/or certification vary by state (and U.S. territory). The differences in the number of accounting course hours and the specific accounting course topics required may impact a student's ability to sit for the Uniform CPA exam and apply for licensure in different jurisdictions. Per the U.S. Code of Federal Regulations section [34 CFR 668.43 \(a\)\(5\)\(v\)](#), institutions must disclose whether a program meets the educational requirements for professional licensure or certification state-by-state. For the degree programs listed below, DeVry University and its Keller Graduate School of Management have made the following determination regarding eligibility to sit for the Uniform CPA Exam.

PROGRAM	PROFESSIONAL LICENSE	DeVRY HAS DETERMINED THAT THE CURRICULUM OF THIS PROGRAM <u>MEETS</u> THE STATE EDUCATIONAL REQUIREMENTS TO SIT FOR THE CPA EXAM IN THE FOLLOWING STATES:	DeVRY HAS DETERMINED THAT THE CURRICULUM OF THIS PROGRAM MAY NOT MEET THE STATE EDUCATIONAL REQUIREMENTS TO SIT FOR THE CPA EXAM IN THE FOLLOWING STATES:
<i>Undergraduate Certificate in Accounting</i>	Certified Public Accountants (CPA)		AL, AK, AS, AZ, AR, CA, CNMI, CO, CT, DE, DC, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, PR, RI, SC, SD, TN, TX, UT, VT, VI, VA, WA, WV, WI, WY
<i>Bachelor of Science in Accounting</i>	Certified Public Accountants (CPA)	AL, AK, AS, AZ, AR, CA, CNMI, CO, CT, DE, DC, FL, HI, ID, IL, IA, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NV, NH, NJ, NM, NY, OH, OK, PA, RI, SC, TN, VI, VA, WA, WI	GA, GU, IN, KS, NE, NC, ND, OR, PR, SD, TX, UT, VT, WV, WY



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PROGRAM	PROFESSIONAL LICENSE	DeVRY HAS DETERMINED THAT THE CURRICULUM OF THIS PROGRAM <u>MEETS</u> THE STATE EDUCATIONAL REQUIREMENTS TO SIT FOR THE CPA EXAM IN THE FOLLOWING STATES: ¹	DeVRY HAS DETERMINED THAT THE CURRICULUM OF THIS PROGRAM <u>MAY NOT MEET</u> THE STATE EDUCATIONAL REQUIREMENTS TO SIT FOR THE CPA EXAM IN THE FOLLOWING STATES:
<i>Graduate Certificate in Accounting</i>	Certified Public Accountants (CPA)		AL, AK, AS, AZ, AR, CA, CNMI, CO, CT, DE, DC, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, PR, RI, SC, SD, TN, TX, UT, VT, VI, VA, WA, WV, WI, WY
<i>Master of Science in Accounting</i>	Certified Public Accountants (CPA)	AL, AK, AS, AZ, AR, CA, CNMI, CO, CT, DE, DC, FL, GA, GU, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, OH, OK, OR, PA, PR, RI, SC, SD, TN, TX, UT, VT, VI, VA, WV, WI	ND, WA, WY
<i>Master of Science in Accounting and Financial Management</i>	Certified Public Accountants (CPA)	AK, CNMI, DE, DC, GU, HI, ID, IL, IA, KY, ME, MD, MN, NV, NM, NC, PA, TN, WV, WI	AL, AZ, AS, AR, CA, CO, CT, FL, GA, GU, IN, KS, LA, MA, MI, MS, MO, MT, NE, NH, NJ, NY, ND, OH, OK, OR, PR, RI, SC, SD, TX, UT, VT, VI, VA, WA, WV

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.**

¹ DeVry made these determinations 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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- 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 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 own circumstances pose any barriers.