



CPA LICENSURE OR CERTIFICATION REQUIREMENTS

FLORIDA

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 Requirement	Experience Requirement	Ethics Exam Requirement	Other General Requirements
Florida Board of Accountancy	<p>Applicants must apply for licensure and complete the application process within three years of receiving notification from NASBA of passing the last part of the CPA Exam. If an applicant fails to complete the licensure application process within this three-year period, their CPA examination grades will expire and the applicant may reapply for licensure for endorsement, pursuant to Section 473.308(7)(a), F.S Licensure requirements are as follows:</p> <ul style="list-style-type: none"> Total required education hours: 150 semester or 225 quarter hours Total upper-division accounting hours: 30 semester or 45 quarter hours to include in coverage in auditing, and cost accounting, and three (3) semester or four (4) quarter hours of financial accounting and three (3) semester or four (4) quarter hours of taxation, all of which must be based on US accounting standards. Total general business hours: 36 semester or 54 quarter hours to include three (3) or four 	<p>One (1) year of work experience must be verified by a licensed CPA and must commence after completion of 120 or 180 quarter hours from an accredited college or university with a concentration in accounting and business courses. Work experiences must include the following:</p> <ul style="list-style-type: none"> Any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills Experience must be gained through employment in government, industry, academic or public practice and be constituted as a substantial part of the applicant's duties. <p>The experience must be either average at least twenty (20) hours a week over no more than one-hundred and four (104) weeks or average no more than forty</p>	<p>Unspecified</p>	<p>Pass all four parts of CPA Exam within a rolling 18-month period.</p>

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Educational Requirement Cont.	Experience Requirement Cont.	Ethics Exam Requirement Cont.	Other General Requirements Cont.
<ul style="list-style-type: none"> (4) quarter hours of business law based on US Law <p>Note: All accounting courses and not less than 21 semester or 32 quarter hours of general business courses must be at the upper-division level. For paragraph 61H1-27.002(2)(b), F.A.C, all general business courses, including accounting courses in the excess of the 30 semester hours required, must be taken at the upper-division level, except for:</p> <ul style="list-style-type: none"> Introductory macro and microeconomics Business law Introductory statistics Introduction to computer information systems Any written or oral communication courses described in paragraph 61H1-27.002(2)(b) <p>Lower-level general business courses, other than those listed above, posted to transcripts after August 31, 1989, will not count. Standardized tests such as CLEP, are not acceptable for accounting or general business courses; however, advanced placement (AP) courses will be counted if the applicant has been granted college credit for those AP courses by their degree-granting institution.</p> <p>Note: The requirements listed above include the 120 semester or 180 quarter hours required to sit for the CPA Exam.</p>	<p>(40) hours a week over no more than fifty-two (52) weeks.</p> <ul style="list-style-type: none"> The verifying CPA must confirm that the applicant completed such services for a minimum of 2,000 hours gained over a period of not less than fifty-two (52) weeks when submitting the <u>Verification of Work Experience form</u>. The sequence of experience, whether the experience was secured before or after taking the examination, or partly before the examination and partly after the examination is considered immaterial, provided the two periods combined equal at least one year. 		

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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 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 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.