

CPA LICENSURE OR CERTIFICATION REQUIREMENTS

ALABAMA

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
Alabama State Board of Public Accountancy	Completion of undergraduate degree from a regionally accredited (i.e., SACS) college or university 150-semester hours	One year of full-time employment by a public accounting firm as a staff accountant and supervised by a practicing CPA or PA holding a valid permit to practice.	Candidates who have successfully passed the examination will be required to complete the American Institute of Certified Public Accountant's continuing professional educational course "Professional Ethics: The AICPA's Comprehensive Course."	19 years of age and a citizen of the United States or legally present in the United States
	33 Semester hours of accounting – upper division (300 level or higher) undergraduate and/or graduate level 27 Semester hours of Business-related courses	Or two years of full-time employment properly supervised and has sufficient quality and depth in the accounting field in industry, business, government, or college teaching. Or any combination of the above.		Must present themselves to be of good moral character. Pass all four sections of the CPA Exam (passing grade is 75)

LAST REVIEW DATE: 07/31/2023

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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 <u>all states</u> 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 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.
- 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.