

CPA LICENSURE OR CERTIFICATION REQUIREMENTS

GEORGIA

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 Licensu Authority	re Educational Requirement	Experience Requirement	Ethics Exam Requirement	Other General Requirements
<u>Georgia</u> <u>State Board</u> <u>of</u> <u>Accountancy</u>	 Must have a bachelor's degree or higher from a regionally accredited college or university with a concentration in accounting. You must also have 150 semester hours in accounting and business, including: 30 semester hours (45 quarter hours) in upper-level accounting courses 24 semester hours (35 quarter hours) in general business subjects After passing the CPA Exam, you must submit a New Individual License Application to the Board of Georgia through NASBA. 	 Georgia requires all CPA candidates to complete a designated amount of work experience in the public accounting sector. This work experience must include: One year and 2,000 hours in public accounting OR One year and 2,000 hours in business, industry, government, or college teaching OR A combination of work experience in public accounting, business, industry, government, or college teaching All work experience must have been supervised by a person who holds a live permit as a certified public accountant, except for government or college teaching. In these two areas, you must be supervised; however, the supervisor is not required to hold a CPA license. The experience must have been earned no earlier than one year prior to application. The experience may have breaks in service of no longer than one year in duration. 	Unspecified	Applicant must be 18 years old. Good moral character.

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

- Master of Science in Accounting
- Master of Science in Accounting and Financial Management

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

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 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 <u>State Board of Accountancy</u> 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 circumstances pose any barriers.