

# **KANSAS**

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
Kansas Board of Accountancy	A baccalaureate or higher academic degree from a college or university approved by the board.  (2) has been awarded credit by a college or university approved by the board for at least 150 semester hours, with a concentration in accounting; and  (3) the credit for the concentration in accounting is accepted by the board.  The "concentration in accounting" courses required to qualify for admission to the certified public accountant examination shall be as follows:  • At least 42 semester hours in business and general education courses including:  • Macroeconomics  • Microeconomics  • Upper-division economics  • Two courses in legal aspects of business or business law  • College algebra or higher-level math courses	<ul> <li>This experience must include providing any type of service or advice involving the use of attestation or non-attestation skills, all of which was verified by a certified public accountant holding an active license to practice.</li> <li>This experience is acceptable if it was gained through employment in government, industry, academia, or public practice.</li> </ul>	Pass the AICPA's Professional Ethics course.	Pass all four parts of the CPA Exam.  Good moral character.  Must be a resident of Kansas.

Educational Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.	Other General Requirements Cont.
Statistics and probability			
<ul> <li>Computer systems and application</li> </ul>			
• Finance			
<ul> <li>Management and administration</li> </ul>			
<ul> <li>Marketing</li> </ul>			
<ul> <li>Production, operations research or</li> </ul>			
applications of quantitative techniques			
to business programs			
At least 11 semester hours in courses in written			
and oral communications			
At least 30 semester hours in courses in			
accounting theory and practice, including:			
Intermediate accounting			
Advanced accounting			
Accounting theory			
Managerial accounting			
<ul> <li>Auditing</li> </ul>			
U.S. income taxes			
<ul> <li>Accounting systems</li> </ul>			
Commencing January 1, 2024, for all initial			
examination applicants, a course in data			
analytics for business or accounting, which			
shall be equivalent to at least a 200-level			
course.			

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 Exam<sup>1</sup>

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 <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.

<sup>&</sup>lt;sup>1</sup> 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 <u>State Board of Accountancy</u> for additional information.

- 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: <a href="NASBA.org">NASBA.org</a>.
- 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.