

CPA LICENSURE OR CERTIFICATION REQUIREMENTS

NEW HAMPSHIRE

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
New Hampshire Board of Accountancy	At least a baccalaureate degree which includes 120 semester hours of education. Total of 150 semester hours of education. Thirty (30) semester hours in accounting subjects to include coverage in financial accounting, management accounting auditing and taxation. Twenty-four (24) semester hours in business subjects.	A minimum of 2 years' experience in accounting for an applicant with a baccalaureate degree; or A minimum of one years' experience in accounting for an applicant with a master's degree in: • Accounting • Taxation • Finance; or • Business administration; and A minimum of one year's experience in accounting for an applicant on or after July 1, 2014, that meets the educational requirements of Ac 302.02 (4) and RSA 309-B-5. Experience gained in the areas of public accounting, industry and/or government are considered acceptable experience. Full time experience – each year must be at least 1,500 hours in accounting and/or audit skills. Non-full-time experience – each year must be 2,080 hours with 1,500 hours in accounting and/or audit skills. Only experience gained within six years immediately preceding the date	Unspecified	Good character - meaning the lack of a history of dishonest or felonious acts. Must pass all sections of the Uniform CPA Exam within an 18-month period.

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Educational Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.	Other General Requirements Cont.
	application is received is acceptable for two-year requirement and five years for one year requirement.		
	Experience must be verified by one of the following:		
	CPA from United States; or		
	Any foreign designation, granted in a foreign country, which complies with RSA 309-B:7, X,		
	as determined by NASBA and the board. Click here for a listing of countries with current MRAs.		
	Any individual who applies for CPA licensure in New Hampshire, who relies on experience		
	acquired outside of the United States, will need to obtain verification of qualifying experience through NASBA Experience Verification Service.		
			07/24/2022

LAST REVIEW DATE: 07/31/2023

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

¹ 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.

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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.
- 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.