

CPA LICENSURE OR CERTIFICATION REQUIREMENTS

OKLAHOMA

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
<u>Oklahoma</u> <u>Accountancy</u> <u>Board</u>	 Oklahoma, candidates are required to complete 150 semester hours or 225 quarter hours in various course subjects, including: 150 semester hours including: Minimum of 76 hours of upper-level division course credit Minimum of 30 hours of upper-level accounting courses including at least one course in auditing or assurance Auditing or assurance course must have a concentration on external auditing standards including but not limited to statements on auditing standards (SAS) (internal auditing does not meet this requirement) Minimum of 9 semester hours of upper-level division related course 	One year of accounting experience is required, consisting of full-time employment that is no less than one year and no fewer than 2,000 hours. Experience is defined by the board by rule and must include providing a type of service or advice involving: • Accounting • Attestation • Compilation • Management advisory • Financial advisory • Tax • Consulting skills Must be satisfied through work experience in government, industry, academia, or public practice, all of which must be verified by a certificate or license holder, or an individual approved by the board.	Every applicant for the certificate of certified public accountant or license of public accountant must provide evidence of successful completion of an ethics examination prescribed by the board.	All applicants submitting a qualification application must also submit the notarized affidavit form showing proof of lawful residence inside the United States. The Oklahoma Accountancy Board will perform a criminal history background search through the Oklahoma State Bureau of Investigation for

Educational Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.	Other Gener Requiremen Cont.
credit in any or all the subjects of:			all qualificatio
Economics			applicants.
Statistics			
Finance			
Business management			
Marketing			
Business law			
Business communication			
Risk management			
Insurance			
Financial information systems			
Computer science			

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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 <u>Not</u> 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.