



California Professional Licensure Disclosure | Certified Public Accountant (CPA)



Overview

DeVry University and its Keller Graduate School of Management are committed to providing students with accurate information to help students make informed decisions about their education.

The educational and non-educational prerequisites for Certified Public Accountant (CPA) licensure can vary significantly from state to state and U.S. territory. These variations encompass the number of accounting and business course hours, experience, exam success, background checks¹, and ethical compliance. Understanding these differences is key to determining a student's eligibility to sit for the Uniform CPA exam and apply for licensure in different jurisdictions. The U.S. Department of Veterans Affairs regulations mandate institutions to transparently disclose any additional non-educational requirements necessary to obtain the license or certification for which the program of education is designed to provide preparation.

¹Results of a background check may disqualify an individual from obtaining licensure. As such, it is your responsibility to determine if your circumstances pose any barriers.

Education Requirements

First, you need to have a bachelor's degree or higher from an accredited college or university. To complete the educational requirements for licensure, you will need a total of 150 semester units, including the following:

24 SEMESTER UNITS – ACCOUNTING SUBJECTS • Accounting • Auditing • Taxation • Financial Reporting • Financial Statement Analysis • External & Internal Reporting

24 SEMESTER UNITS – BUSINESS-RELATED SUBJECTS • Business Administration • Business Management • Business Communications • Economics • Finance • Business Law • Marketing • Statistics • Mathematics • Computer Science & Information • Business-related law courses

*Any accounting subjects in Systems offered at an accredited law excess of the 24 units needed to school fulfil the accounting requirement.

20 SEMESTER UNITS – ACCOUNTING STUDY • Minimum 6 semester units in accounting subjects (see above) • Maximum 14 semester units in business-related subjects (see above)

- Maximum 9 semester units in other academic work relevant to business and accounting (maximum 3 units from any one area)
 - o Skills-based courses – Courses completed in the following disciplines: English, Communications, Journalism, and the Physical, Life, Natural, & Social Sciences
 - o Foreign Languages/ Courses in foreign languages (including sign language) and courses with the Cultural & Ethnic Studies – terms culture, cultural, or ethnic in the titles
 - o Industry-based courses – Courses with the words “industry” or “administration” in the title or courses completed in the following disciplines: Engineering, Architecture, and Real Estate
- Maximum 4 semester units in internships/independent studies in accounting and/or business-related subjects
- * Completion of a Master of Accounting, Taxation, or Laws in Taxation is equivalent to 20 semester units of accounting study

10 SEMESTER UNITS – ETHICS STUDY

- Minimum 3 semester or 4 quarter units in accounting ethics, accountants’ professional responsibilities, auditing, or fraud.
 - o The course(s) must be completed at an upper division level or higher, unless it was completed at a community college.
- Maximum 7 semester or 11 quarter units in courses in any of the following subject areas:
 - o Auditing
 - o Business, Government & Society
 - o Business Leadership
 - o Business Law
 - o Corporate Governance
 - o Corporate Social Responsibility
 - o Ethics
 - o Fraud
 - o Human Resources Management
 - o Legal Environment of Business
 - o Management of Organizations
 - o Morals
 - o Organizational Behavior
 - o Professional Responsibilities
- Maximum 3 semester or 4 quarter units in courses from the following disciplines:
 - o Philosophy
 - o Religion
 - o Theology
 - o Course title must contain one of the following words or terms, or the sole name in the course title is the name of the discipline.
 - Introduction
 - General
 - Fundamentals of
 - Survey of
 - Introductory
 - Principles of
 - Foundations of

Experience Requirements

All applicants must complete a minimum of 12 months of general accounting experience. This includes providing any type of service or advice involving the use of accounting, attestation, compilation, management advisory or tax/consulting skills.

Ethics Requirements

All applicants are required to complete and pass a CBA-accepted ethics examination within two years of submitting a CPA license application.

Other Requirements

- Applicants are required to furnish their fingerprints for the purpose of conducting a criminal history record check with the California Department of Justice and the Federal Bureau of Investigations.
- Be of good moral character.
- Be at least 18 years old.
- Pass the CPA Exam with a score of 75 in each section.
- Candidates will not be issued a license if they fail to disclose, or are unable to submit, their Social Security number (SSN) or Individual Taxpayer Identification Number (ITIN).

DVU Licensure Programs

The following DVU programs meet the educational requirements for CPA licensure in the state of California:

- Master of Science in Accounting - Certified Public Accountant (CPA) Exam Preparation Emphasis
- Master of Accounting and Financial Management – Certified Public Accountant (CPA) Exam Preparation Emphasis

It is important to note that these determinations apply to individuals holding a bachelor's degree in accounting or a business degree with a focus on accounting or finance. DeVry's bachelor's degrees in accounting and business were used as a baseline for these determinations, and checking with your state board of accountancy is recommended to ensure that all specific educational requirements for licensure are satisfied.

CPA Review Courses

Credits obtained from CPA exam review courses cannot be used to fulfil the mandatory concentration in accounting coursework in the following states: FL, KS, NJ, NY, TX, and VT.

Accreditation

DeVry University is accredited by The Higher Learning Commission (HLC), www.hlcommission.org. The University's Keller Graduate School of Management is included in this accreditation.

Our Accounting Degrees are accredited by the Accreditation Council for Business Schools and Programs (ACBSP) www.acbsp.org. Please refer to the [academic catalog](#) for details.

Student Relocation

Students who intend to relocate should notify the DeVry University of their location change and review the professional licensure requirements of that state's professional licensing board. Visit the [National Association of State Boards of Accountancy](#) to find the contact information, as well as a listing of statutes for the State Board of Accountancy in each of the 55 jurisdictions. For additional information about student relocation, please refer to the student relocation notice within the [academic catalog](#).

Other Accounting Related Programs

The programs listed below are not specifically designed to prepare students for licensure. However, they offer valuable knowledge and resources that can provide a foundation in accounting and business concepts as well as practical skills.

The undergraduate programs are classified as pre-licensure programs. For example, every state and territory require a minimum of 150 semester credits of specific coursework for CPA licensure eligibility. Generally, undergraduate programs do not provide enough credits to meet this requirement. Nevertheless, students can leverage the credits earned in these undergraduate programs toward the licensure requirements.

The Graduate Certificate in Accounting Certification Preparation program, with a Certified Public Accountant Exam Preparation option is designed to help students prepare to sit for the CPA exam by offering practical resources and focused exam preparation. Additionally, the program may offer a few extra credits in certain states to help students qualify for CPA licensure.

The remaining programs provide advanced knowledge and skills in accounting and finance to equip students for various non-licensure accounting and finance roles, such as financial analyst, management accountant, internal auditor, budget analyst, and financial manager.

DeVry University	Keller Graduate School of Management
Bachelor of Science in Accounting	Graduate Certificate in Accounting
Bachelor of Science in Business Administration – Concentration: Accounting	Graduate Certificate in Accounting Certification Preparation - Certified Public Accountant (CPA) Exam Preparation
Bachelor of Science in Technical Management – Concentration: Accounting	Graduate Certificate in Accounting Certification Preparation - Certified Management Accountant (CMA) Exam Preparation
Bachelor of Science in Management – Concentration: Accounting	Master of Business Administration (MBA) – Concentration: Accounting
	Master of Science in Accounting - Certified Management Accountant (CMA) Exam Preparation Emphasis
	Master of Science in Accounting - General Accounting Emphasis
	Master of Accounting and Financial Management – Certified Management Accountant (CMA) Exam Preparation Emphasis
	Master of Accounting and Financial Management – Finance Emphasis
	Master of Accounting and Financial Management – General Accounting Emphasis

Notes and Conditions:

This disclosure does not assure that any state licensure or certification authority will either approve or reject your application for licensure.

This disclosure does not consider any updates or changes in state requirements that may have occurred after publication. Students considering a program leading to licensure are strongly encouraged to contact the appropriate licensing agency directly for the most current requirements. Visit the [National Association of State Boards of Accountancy](#) to find the contact information, as well as a listing of statutes, for the State Board of Accountancy in each of the 55 jurisdictions.

What if I need help understanding this?

DeVry University is happy to help guide you. If you have questions or need assistance in navigating the disclosure, please contact Student Support.

[Call \(800\) 734-4272](#)

[Schedule an Appointment](#)

[Create an Academic Case](#)

Useful Links

[California Board of Accountancy](#)