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.

<table>
<thead>
<tr>
<th>State Licensure Authority</th>
<th>Educational Requirements</th>
<th>Experience Requirements</th>
<th>Ethics Requirements</th>
<th>Other General Requirements</th>
</tr>
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</table>
| Nevada State Board of Accountancy | A bachelor’s degree or higher from a regionally accredited college or university. You must also have 150 semester hours in certain courses. These credits hours must include:  
  - 24 semester (36 quarter) hours in upper-level accounting courses covering:  
    - 6 hours in financial accounting  
    - 3 hours in cost accounting  
    - 3 hours in auditing  
    - 3 hours in federal income tax  
    - 9 hours in accounting electives  
  - 3 semester (4.5 quarter) hours in business law  
  - 24 semester (36 quarter) hours in business courses covering:  
    - Behavior of organizations  
    - Business finance  
    - Business law  
    - Computers  
    - Data processing  
    - Economics  
    - Ethics in business | An applicant must have at least 2,000 hours of work with increasing levels of complexity and diversity, performed over a period of not less than 1 years in industry, public practice, government, or a nonprofit organization, where the applicant provides any type of professional service or advice using accounting, attestation, compilation, management advisory services, financial advisory services, or tax consulting. To satisfy the requirements for experience all work must have been performed under the direct supervision of a person engaged in active practice as a certified public accountant. | Must complete an ethics exam within the last three years before licensure. | Be of good moral character.  
Complete Fingerprint Cards. The Board is mandated to conduct an investigation of Criminal History on all applicants for certification as provided in NAC 628.019. |
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**
- Bachelor of Science in Accounting
- 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
- 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.

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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 State Board of Accountancy for additional information.
Certified Public Accountant (CPA) licensure requirements established by each state, but **all states** 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](http://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.