

# North Carolina 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 checks<sup>1</sup>, 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.

<sup>1</sup>Results 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

To become licensed in North Carolina, applicants must meet the requirement of a **bachelor's degree and 150 hours** from a college or university accredited by one of the regional accrediting associations in any field that includes, or is complemented by, a concentration in accounting is required to sit for the exam. A concentration in accounting includes one of the following:

- 30 semester hours of undergraduate accountancy courses that include no more than six semester hours of accounting principles and no more than three semester hours of business law.
- 20 semester hours of graduate accounting courses that are only available for graduate students.
- A blend of undergraduate and graduate accounting courses which would be equivalent to the above two options. Noting that there is a difference between undergraduate and graduate level courses, one credit hour in graduate work is equal to one and one-half credit hours in undergraduate accounting classes.

Applicants also must have a minimum of 24 hours consisting of 3 hours from at least 8 of these 10 fields of study: communications, computer technology, economics, ethics, finance, humanities, international environment, law, management, and statistics.

Anyone applying for CPA certification (licensure) who holds a Master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree from an accredited college or university is in compliance.

## Experience Requirements

Applicants are required to have **1 year of experience** in the public practice of accountancy under the direct supervision of a properly licensed CPA, or 4 years of experience in the field of accounting, teaching accounting, or any combination of such experience determined by the Board to be substantially equivalent to the foregoing.

## Ethics Requirements

Within one year prior to applying for licensure, all applicants must complete an eight-hour course and exam on the North Carolina Accountancy Statutes and Rules, including the Rules of Professional Ethics and Conduct.

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### Other Requirements

- A citizen of the United States or declare their intention to become a citizen.
- A resident alien, or a citizen of a foreign jurisdiction that extends like or similar privileges to be certified.
- Are at least 18 years old.
- Passed all sections of the Uniform CPA Exam (Exam).
- Be of good moral character.

### DVU Licensure Programs

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

- 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](http://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](http://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](#).

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### 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.

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### **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**

[North Carolina State Board of CPA Examiners](#)