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>
</thead>
</table>
| Wisconsin Board of Certified Public Accountants | A candidate applying for a certificate to practice as a certified public accountant must have earned a bachelor’s or higher degree from an accredited educational institution and have satisfied one of the following for purposes of meeting the 150-hour coursework requirements:  
  - Earned a master’s degree in accounting form an institution with an accounting program or department accredited by the Association to Advance Collegiate Schools of Business.  
  - Earned a bachelor’s or higher degree from a business program or college of business accredited by the Association to Advance Collegiate Schools of Business, the International Assembly for Collegiate Business Education, or the Accreditation Council for Business Schools and Programs, and completed at least 24 semester hours | One year of public accounting experience or its equivalent as determined by the board. Experience may consist of providing any type of services or advice using accounting, attestation, compilation, management advisory, financial advisory, tax, or related consulting skills. | Must successfully pass an open book professional ethics examination on statutes and rules governing the practice of public accounting in Wisconsin. The passing grade on the professional ethics examination is 80. | A candidate for CPA certificate shall successfully pass the CPA Examination. |
**CPA LICENSURE OR CERTIFICATION REQUIREMENTS**

<table>
<thead>
<tr>
<th>Educational Requirements Cont.</th>
</tr>
</thead>
<tbody>
<tr>
<td>in accounting from an accredited educational institution at the undergraduate level or 15</td>
</tr>
<tr>
<td>semester hours at the graduate level, or an equivalent combination, that cover each of the</td>
</tr>
<tr>
<td>following subject areas:</td>
</tr>
<tr>
<td>- Financial accounting.</td>
</tr>
<tr>
<td>- Cost or managerial accounting.</td>
</tr>
<tr>
<td>- Taxation.</td>
</tr>
<tr>
<td>- Auditing.</td>
</tr>
<tr>
<td>- Accounting information systems.</td>
</tr>
</tbody>
</table>

- Earned a bachelor's or higher degree from an accredited educational institution and completed all of the following:
  - At least 24 semester hours in accounting from an accredited educational institution at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination, that cover each of the following subject areas:
    - Financial accounting.
    - Cost or managerial accounting.
    - Taxation.
    - Auditing.
    - Accounting information systems.
### CPA Licensure or Certification Requirements

|--------------------------------|--------------------------------|--------------------------|---------------------------------|
| o At least 24 semester hours in business and economics courses other than accounting courses from an accredited educational institution at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination, that cover each of the following subject areas:  
  ▪ Economics.  
  ▪ Finance.  
  ▪ Statistics or data analytics.  
  ▪ Business law.  
  ▪ Information technology.  
  ▪ Completed coursework that the board determines is reasonably equivalent to the course content and semester hours requirements specified in option 3. | | | |

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

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.

2 Students should be advised to take Accounting Information Systems, as it is not a specific requirement.
CPA LICENSURE OR CERTIFICATION REQUIREMENTS

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 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.

- 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.