



CPA LICENSURE OR CERTIFICATION REQUIREMENTS

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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 Requirement	Experience Requirement	Ethics Exam Requirement	Other General Requirements
Arkansas State Board of Accountancy	<p>You must have a bachelor's degree, 30 hours of upper-level accounting courses and 30 hours in business courses other than accounting.</p> <p>Accounting and business classes must be completed with a grade of "C" or above.</p> <p>To meet the education requirements to sit for the CPA Exam, the accounting classes must cover the following topics:</p> <ul style="list-style-type: none"> Financial accounting (intermediate accounting) Management accounting (cost accounting) Governmental or not-for-profit accounting (institutional accounting) Federal taxation (advanced income tax or fundamentals of taxation) Auditing and attestation Accounting information systems 	<p>All applicants must have at least one year of work experience, including providing any type of service or advice involving the use of accounting, attestation, management advisory, financial advisory, tax, or consulting skills. This experience will be acceptable if it was gained through employment in government, industry, academia, or public practice.</p>	<p>All licensees are required to take one hour of Arkansas Board Ethics covering the Accountancy Law and Board Rules. This requirement will replace one of the four hours of ethics from previous Board Rule requirements (now requiring one hour of ASBPA Ethics and three additional hours of ethics over every three-year period).</p>	<p>You must authorize the Board of Accountancy to obtain state and national criminal background checks, to be conducted by the Identification Bureau of the Division of Arkansas State Police and Federal Bureau of Investigation.</p> <p>You must pay examination fees, as detailed below.</p>

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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 **Not** 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

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.

¹ DeVry made the determinations 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.

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- 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](https://www.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.