



CPA LICENSURE OR CERTIFICATION REQUIREMENTS

KENTUCKY

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 Requirements	Experience Requirements	Ethics Requirements	Other General Requirements
Kentucky Board of Accountancy	<p>All CPA candidates in Kentucky must have a bachelor's degree or higher from a regionally accredited college or university with a concentration in accounting. To meet the CPA Exam requirements in Kentucky, candidates are required to complete 150 semester hours or 225 quarter hours in various course subjects, including:</p> <p>A concentration in accounting means a minimum of 39 semester hours in business-related subjects, of which at least 27 semester hours consists of accounting courses.</p> <p>27 semester hours of accounting courses, including:</p> <ul style="list-style-type: none"> • Financial accounting • Auditing • Taxation • Managerial accounting 	<p>Obtains one (1) year (2,000 hours) of accounting or attest experience while employed in an accounting or auditing position in public practice, industry, or government that shall be verified by a certified public accountant who, during the time being verified, held an active license to practice from any state. The one (1) year of experience required under this subsection shall be obtained:</p> <ul style="list-style-type: none"> • After the completion of the education requirements established in subsection (3) of this section; and 	<p>Each licensee and firm shall comply with the AICPA's interpretation of the rules of professional conduct in the AICPA Code of Professional Conduct adopted by the board.</p>	<p>Is no less than eighteen (18) years of age.</p> <p>Is of good moral character.</p> <p>Pay a nonrefundable fee to process the application.</p> <p>Must meet at least one of the following:</p> <ul style="list-style-type: none"> • United States Citizen • Citizen of a foreign country who is legally residing in the U.S. • Employee and working in an accounting or attest position in a public accounting firm, company, or an institution of postsecondary education located outside the U.S., but which has an office or campus located in the U.S.

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Educational Requirements Cont.	Experience Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.
12 semester hours of business-related courses, including: <ul style="list-style-type: none"> • Business • Finance • Marketing • Management • Economics • Computers • Statistics 	Within five (5) years from the date the candidate successfully completed the examination;		

LAST REVIEW DATE: 07/31/2023

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
- 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.

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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](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.