



CPA LICENSURE OR CERTIFICATION REQUIREMENTS

WASHINGTON

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
Washington State Board of Accountancy	<p>Must have a bachelor's degree or higher from a regionally accredited college or university with a concentration or major in accounting.</p> <p>Candidates must complete 150 semester hours with a concentration in accounting which must include:</p> <ul style="list-style-type: none"> 24 semester (36 quarter) hours in accounting subjects, of which at least 15 semester (22.5 quarter) hours are at the upper level or graduate level. The following are examples of acceptable accounting courses: <ul style="list-style-type: none"> Introductory/elementary accounting Intermediate accounting Advanced accounting Cost/managerial accounting Audit Tax courses 	<p>A minimum of 12-months, consisting of at least 2,000 hours, using accounting, issuing reports on financial statements, management advisory, financial advisory, tax, tax advisory or consulting skills. The 2,000 hours are work hours; the hours are not limited to billable hours.</p> <p>Must be obtained through the practice of public accounting and/or employment in industry or government. In certain situations, employment in academia may also provide experience to obtain some or all the competency requirements.</p> <p>The experience may also be obtained through one or more employers, with or without compensation, and may consist of a combination of full-time and part-time employment.</p> <p>Experience must be verified by a licensed CPA who holds a valid license to practice public accounting in a US jurisdiction for a minimum of five years prior to the date of verifying the experience.</p>	<p>Complete a course covering the AICPA Code of Professional Conduct (8-hour min course length) and achieve a score of 90 or better on the exam.</p>	<p>Pass the CPA Exam.</p> <p>Be of good moral character.</p>

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Educational Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.	Other General Requirements Cont.
<ul style="list-style-type: none"> • Accounting information systems • The following are examples of acceptable upper-level accounting courses: <ul style="list-style-type: none"> • Intermediate accounting • Advanced accounting • Managerial accounting • Cost accounting • Governmental accounting • Auditing • Tax courses • Accounting information systems • Not-for-profit accounting • Accountant theory • Forensic accounting • Financial statement analysis • Any accounting courses taken as part of a master’s program. • 24 semester hours (36 quarter) in business subjects at the undergraduate or graduate level in business and general education courses, that can include: <ul style="list-style-type: none"> • Macro- and micro-economics • Budgeting • Investments • Business law • Statistics • Money and banking • Finance courses • Management and administration 			

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	Educational Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.	Other General Requirements Cont.
	<ul style="list-style-type: none"> Washington state does not accept credits earned from a volunteer membership, unless either a US college or university or an equivalent foreign college or university accepts those credits. 			

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 Exam

- Bachelor 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
- 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.

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- 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.