



CPA LICENSURE OR CERTIFICATION REQUIREMENTS

MICHIGAN

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
Michigan State Board of Accountancy	<p>Completion of 150 semester hours at a higher education institution, including a bachelor's degree or higher with a concentration in accounting at an educational institution approved by the board.</p> <p>A concentration in accounting must include all the following accounting and general business subjects:</p> <ul style="list-style-type: none"> • Three (3) semester hours in auditing. • Twenty-four (24) semester hours of general business subjects, other than accounting, which may include study in any of the following subjects: <ul style="list-style-type: none"> ○ Business communications. ○ Business ethics. ○ Business law. ○ Economics. ○ Finance. ○ Management. ○ Marketing. ○ Information systems or technology. ○ Quantitative methods. ○ Statistics. ○ Other subjects approved by the department. 	<p>Applicants are required to have not less than 2,000 hours of qualifying experience gained through employment in government, industry, academia, or public practice within a period of not less than 1 calendar year and not more than 5 calendar years.</p>	<p>Unspecified</p>	<p>Pass all four sections of the CPA Examination.</p> <p>Submit application along with the \$300 nonrefundable fee to the Michigan Board of Accountancy.</p> <p>Be of good moral character.</p> <p>Social Security Number (SSN)</p>

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	Educational Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.	Other General Requirements Cont.
	<ul style="list-style-type: none"> • Twenty-one (21) semester hours of accounting principles that must include study in each of the following areas: <ul style="list-style-type: none"> ○ Financial accounting and accounting theory. ○ Managerial accounting, including cost accounting. ○ Accounting systems and controls. ○ Taxation. ○ Governmental/fund accounting. <p>A person may earn credit only once for an accounting or general business topic. If the department decides that 2 courses are duplicative, then only the semester hours of the first course are counted toward the semester hour requirement.</p>			

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

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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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.
- 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.