



Michigan Professional Licensure Disclosure | Certified Public Accountant (CPA)



Overview

DeVry University and its Keller Graduate School of Management are committed to providing students with accurate information to help students make informed decisions about their education.

The educational and non-educational prerequisites for Certified Public Accountant (CPA) licensure can vary significantly from state to state and U.S. territory. These variations encompass the number of accounting and business course hours, experience, exam success, background checks¹, and ethical compliance. Understanding these differences is key to determining a student's eligibility to sit for the Uniform CPA exam and apply for licensure in different jurisdictions. The U.S. Department of Veterans Affairs regulations mandate institutions to transparently disclose any additional non-educational requirements necessary to obtain the license or certification for which the program of education is designed to provide preparation.

¹Results of a background check may disqualify an individual from obtaining licensure. As such, it is your responsibility to determine if your circumstances pose any barriers.

Education Requirements

To obtain a CPA license in Michigan you must complete a baccalaureate degree with a minimum of 150 semester hours with a concentration in accounting from an accredited U.S. educational institution. This must include:

- 3 semester hours in Auditing (internal Auditing does not count)
- 21 semester hours in accounting that include the following subject areas:
 - Governmental/Fund Accounting
 - Financial Accounting and Accounting Theory
 - U.S. Federal Taxation
 - Accounting Systems and Controls
 - Managerial Accounting, including Cost Accounting
- 24 semester hours in business subjects

Experience Requirements

You must have 2,000 hours of qualifying work experience that was earned during a time frame of one to five calendar years. This experience should be in the government, business, education, or public sector, and verified by a CPA.

Your experience should involve the below-mentioned fields:

1. Financial statement audits, reviews, and compilations in compliance with the applicable standards at the time of engagement.
2. Attestation engagements and other auditing-related works, such as:
 - Operational audits
 - Compliance audits
 - Expressions of opinion regarding financial projections and forecasts
 - Implementation of an independent internal audit
 - Income and nonprofit tax return preparation for any taxing jurisdiction
 - Tax research
 - Audits conducted on behalf of a government audit agency that results in the production of an opinion or report are called government audits.
 - Compliance audits of government contracts undertaken on behalf of a government agency and resulting in a statement or report
 - Representation of a client in a tax matter before a government agency
 - Forecasts, analysis, and projections of the economy
 - Accounting-related work performed at a public accounting firm.

Ethics Requirements

Michigan does not mandate applicants to pass the CPA ethics exam to qualify for licensure.

Other Requirements

- Pass all four sections of the CPA Exam with a score of at least 75 in each section, within an 18-month period.
- Be of good moral character.
- You must have an SSN number to get a CPA license. If you are exempted from getting an SSN by law or do not have one, you will be asked to upload the SSN affidavit form when you submit your application.

DVU Licensure Programs

The following DVU programs meet the educational requirements for CPA licensure in the state of Michigan:

- Master of Science in Accounting - Certified Public Accountant (CPA) Exam Preparation Emphasis
- Master of Accounting and Financial Management – Certified Public Accountant (CPA) Exam Preparation Emphasis

It is important to note that these determinations apply to individuals holding a bachelor's degree in accounting or a business degree with a focus on accounting or finance. DeVry's bachelor's degrees in accounting and business were used as a baseline for these determinations, and checking with your state board of accountancy is recommended to ensure that all specific educational requirements for licensure are satisfied.

CPA Review Courses

Credits obtained from CPA exam review courses cannot be used to fulfil the mandatory concentration in accounting coursework in the following states: FL, KS, NJ, NY, TX, and VT.

Accreditation

DeVry University is accredited by The Higher Learning Commission (HLC), www.hlcommission.org. The University's Keller Graduate School of Management is included in this accreditation.

Our Accounting Degrees are accredited by the Accreditation Council for Business Schools and Programs (ACBSP) www.acbsp.org. Please refer to the [academic catalog](#) for details.

Student Relocation

Students who intend to relocate should notify the DeVry University of their location change and review the professional licensure requirements of that state's professional licensing board. Visit the [National Association of State Boards of Accountancy](#) to find the contact information, as well as a listing of statutes for the State Board of Accountancy in each of the 55 jurisdictions. For additional information about student relocation, please refer to the student relocation notice within the [academic catalog](#).

Other Accounting Related Programs

The programs listed below are not specifically designed to prepare students for licensure. However, they offer valuable knowledge and resources that can provide a foundation in accounting and business concepts as well as practical skills.

The undergraduate programs are classified as pre-licensure programs. For example, every state and territory require a minimum of 150 semester credits of specific coursework for CPA licensure eligibility. Generally, undergraduate programs do not provide enough credits to meet this requirement. Nevertheless, students can leverage the credits earned in these undergraduate programs toward the licensure requirements.

The Graduate Certificate in Accounting Certification Preparation program, with a Certified Public Accountant Exam Preparation option is designed to help students prepare to sit for the CPA exam by offering practical resources and focused exam preparation. Additionally, the program may offer a few extra credits in certain states to help students qualify for CPA licensure.

The remaining programs provide advanced knowledge and skills in accounting and finance to equip students for various non-licensure accounting and finance roles, such as financial analyst, management accountant, internal auditor, budget analyst, and financial manager.

DeVry University	Keller Graduate School of Management
Bachelor of Science in Accounting	Graduate Certificate in Accounting
Bachelor of Science in Business Administration – Concentration: Accounting	Graduate Certificate in Accounting Certification Preparation - Certified Public Accountant (CPA) Exam Preparation
Bachelor of Science in Technical Management – Concentration: Accounting	Graduate Certificate in Accounting Certification Preparation - Certified Management Accountant (CMA) Exam Preparation
Bachelor of Science in Management – Concentration: Accounting	Master of Business Administration (MBA) – Concentration: Accounting
	Master of Science in Accounting - Certified Management Accountant (CMA) Exam Preparation Emphasis
	Master of Science in Accounting - General Accounting Emphasis
	Master of Accounting and Financial Management – Certified Management Accountant (CMA) Exam Preparation Emphasis
	Master of Accounting and Financial Management – Finance Emphasis
	Master of Accounting and Financial Management – General Accounting Emphasis

Notes and Conditions:

This disclosure does not assure that any state licensure or certification authority will either approve or reject your application for licensure.

This disclosure does not consider any updates or changes in state requirements that may have occurred after publication. Students considering a program leading to licensure are strongly encouraged to contact the appropriate licensing agency directly for the most current requirements. Visit the [National Association of State Boards of Accountancy](#) to find the contact information, as well as a listing of statutes, for the State Board of Accountancy in each of the 55 jurisdictions.

What if I need help understanding this?

DeVry University is happy to help guide you. If you have questions or need assistance in navigating the disclosure, please contact Student Support.

[Call \(800\) 734-4272](#)

[Schedule an Appointment](#)

[Create an Academic Case](#)

Useful Links

[Michigan State Board of Accountancy](#)