



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 Requirement	Other General Requirements
Idaho State Board of Accountancy	<p>An applicant is deemed to have met the education requirement if, as part of the one hundred fifty (150) semester hours of education, the applicant has met anyone (1) of the following conditions:</p> <ul style="list-style-type: none"> • Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency approved by the Board. • Earned a graduate degree from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in accounting (excluding introductory courses) at the undergraduate level or fifteen (15) semester hours at the graduate level, or an equivalent combination thereof, including coverage of, but not necessarily separate courses in, the subjects of data analytics, financial 	<p>An applicant must provide evidence of one year of experience to receive a license.</p> <p>Experience must be verified by a certified public accountant or licensed public accountant holding an active license during the relevant period.</p> <p>Experience must consist of providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills. Acceptable experience includes employment in industry, government, academia, or public practice. The board looks at such factors as the nature, complexity, and diversity of the work completed.</p> <p>One year of experience consists of full or part time employment that extends over a period of no less than 12 months and no more than 36 months and includes no fewer than 2,000 hours of performance of services.</p>	<p>Applicants must complete a course in professional ethics that is acceptable to the Idaho Board of Accountancy, at any time before a license will be issued.</p>	<p>Candidates must be 18 years of age or older.</p> <p>Each candidate must sign the Idaho Department of Law Enforcement Criminal History Records Check form to prove good moral character.</p> <p>All applicants must currently be a resident, have been a resident, or intend to immediately become a resident of the state of Idaho with the intentions of remaining.</p>

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	Educational Requirement Cont.	Experience Requirement Cont.	Ethics Requirement Cont.	Other General Requirements Cont.
	<ul style="list-style-type: none"> accounting, auditing, taxation, and management accounting. <p>Earned a baccalaureate degree at an institution approved by the Board or from a program that is accredited in business by an accrediting agency approved by the Board. Completion of at least twenty-four (24) semester hours in business (other than accounting courses) and twenty-four (24) semester hours in accounting (excluding introductory courses) at the undergraduate or graduate level including coverage of, but not necessarily separate courses in, the subjects of data analytics, financial accounting, auditing, taxation, and management accounting.</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
- 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.