



CPA LICENSURE OR CERTIFICATION REQUIREMENTS

COLORADO

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 Exam Requirement	Other General Requirements
Colorado State Board of Accountancy	<p>Bachelor's degree from a regionally accredited baccalaureate granting college.</p> <p>150 semester hours of non-duplicative coursework at the undergraduate or graduate level.</p> <p>Specific accounting course requirement</p> <ul style="list-style-type: none"> • 33 semester hours of non-duplicative coursework at the undergraduate or graduate level as follows: • All courses must be designated by an accounting program code, or the applicant must otherwise demonstrate that the course work was in accounting. • The 33 semester hours must include 27 semester hours of accounting courses, excluding introductory accounting courses, covering the subject areas below: <ul style="list-style-type: none"> • Accounting ethics • Accounting information systems • Accounting research and analysis • Accounting theory • Auditing and attestation services • Financial accounting and reporting of business organizations. • Financial accounting and reporting for government and not-for-profit entities. 	<p>Colorado requires all applicants to complete 12 months of general accounting experience providing any type of service or advice involving the use of accounting, attestation, compilation, management advisory, financial advisory, tax or consulting skills.</p>	<p>You must complete and pass the AICPA ethics exam.</p>	<p>You need a Social Security number. If you are not a United States citizen, you'll need a Social Security Number Affidavit that affirms that you are applying for an accountancy license in Colorado.</p>

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	Educational Requirement Cont.	Experience Requirement Cont.	Ethics Exam Requirement Cont.	Other General Requirements Cont.
	<ul style="list-style-type: none"> Financial statement analysis Fraud examination Internal controls and risk assessment Managerial or cost accounting Taxation Tax research and analysis Other areas as approved by the board. <ul style="list-style-type: none"> Of the 27 semester hours required above, a total of 6 semester hours must be in auditing, which must include a 3-semester hour, or more course concentrating on U.S GAAS. "Concentrating on U.S GAAS. means that any course content referencing non-U.S. standards is incidental to the course. The remaining semester hours may be in advanced auditing or a subset of basic auditing such as fraud or information technology auditing. 			

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

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

¹ DeVry made the determinations 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.