



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 Requirements	Experience Requirements	Ethics Requirements	Other General Requirements
Iowa Accountancy Examining Board	<p>Successfully complete at least 150 semester hours (225 quarter hours) of credit.</p> <p>Earn a graduate degree with a concentration in accounting from a program that is accredited by an accrediting agency recognized by the Board.</p> <p>Earned a graduate degree in business from a program that is accredited by an accrediting agency recognized by the Board.</p> <ul style="list-style-type: none"> Completed at least 24 semester hours in accounting with at least one course in each of the following: <ul style="list-style-type: none"> Financial accounting Auditing Taxation Management accounting <p>Earned a bachelor's degree in business or accounting from a program that is accredited by an accrediting agency recognized by the Board.</p>	<p>Complete a minimum of 12 months of work experience (does not have to be consecutive), either part-time or full-time.</p> <p>Complete a minimum of 2,000 hours of practical accounting experience in any type of service concerning the use of accounting, attestation, management, advisory, financial, tax or consulting skills. Must be verified by a licensed CPA.</p> <p>If your experience is in academia, you must teach a minimum of 24 semester hours of accounting courses in higher education. If you wish to perform attestation, you will need two years of qualifying experience (one year of attestation and one year of general accounting experience).</p>	<p>Meet the Iowa CPA ethics requirements, which mandates that applicants complete the AICPA ethics exam and pass with a 90% or higher.</p>	<p>Good moral character.</p> <p>Pass all four sections of the CPA Examination.</p>

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	Educational Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.	Other General Requirements Cont.
	<ul style="list-style-type: none"> • Completed at least 24 semester hours in accounting with at least one course in each of the following: <ul style="list-style-type: none"> • Financial accounting • Auditing • Taxation • Management accounting • Completed at least 24 semester hours in business-related courses, such as: <ul style="list-style-type: none"> • Finance • Management • Marketing • Economics • Business Law 			

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

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

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.