



CPA LICENSURE OR CERTIFICATION REQUIREMENTS

CALIFORNIA

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
California Board of Accountancy	<p>To complete the educational requirements for licensure, you will need a total of 150 semester units, including the additional requirements listed below:</p> <p>20 semester units in accounting study, including:</p> <ul style="list-style-type: none"> • Minimum 6 semester units in accounting subjects (see above) • Maximum 14 semester units in business-related subjects (see above) • Maximum 9 semester units in other academic work relevant to business and accounting (maximum 3 units from any one area): skills-based courses, foreign language/cultural and ethics studies and industry-based courses • Maximum 4 semester units in internships/independent studies in accounting and/or business-related subjects • Completion of a Master of Accounting, Taxation, or Laws in Taxation is equivalent to 20 semester units of accounting study. • 10 semester units in ethics study • Minimum 3 semester or 4 quarter units in accounting ethics or accountants' professional responsibilities <ul style="list-style-type: none"> • The course(s) must be completed at an upper division level or higher, unless completed at a community college. 	<p>All applicants must complete a minimum of 12 months of general accounting experience. This includes providing any type of service or advice involving the use of accounting, attestation, compilation, management advisory or tax/consulting skills.</p>	<p>All applicants are required to complete and pass a CBA-accepted ethics examination within two years of submitting a CPA license application.</p>	<p>Applicants are required to furnish their fingerprints for the purpose of conducting a criminal history record check with the California Department of Justice and the Federal Bureau of Investigations.</p>

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	Educational Requirement Cont.	Experience Requirement Cont.	Ethics Exam Requirement Cont.	Other General Requirements Cont.
	<p>Maximum 7 semester or 11 quarter units in courses in any of the following subject areas:</p> <ul style="list-style-type: none"> • Auditing • Business, government, and society • Business leadership • Business law • Corporate governance • Corporate social responsibility • Ethics • Fraud • Human resources management • Legal environment of business • Management of organizations • Morals • Organizational behavior • Professional responsibilities • Maximum 3 semester or 4 quarter units in courses from the following disciplines: philosophy, religion, theology • Course title must contain one of the following words or terms, or the sole name in the course title is the name of the discipline: introduction, general, fundamentals of, survey of, introductory, principles of, foundations of. 			

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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

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.

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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- 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.