



## CPA LICENSURE OR CERTIFICATION REQUIREMENTS

### DELAWARE

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
<a href="#">Delaware State Board of Accountancy</a>	<p>The applicant has completed at least 150 semester hours of college education including a baccalaureate or higher degree conferred by an accredited college or university acceptable to accounting concentration or equivalent as determined by Board rule to be appropriate.</p> <p>To sit for the CPA Exam in Delaware, you must complete 120 semester hours in various subject areas, including:</p> <p>24 semester units in accounting subjects:</p> <ul style="list-style-type: none"> <li>• Intermediate accounting</li> <li>• Cost accounting</li> <li>• Taxation</li> <li>• Auditing</li> <li>• Advanced accounting</li> <li>• Accounting information systems</li> <li>• Law</li> </ul> <p>Courses in other business subjects NOT accepted for the accounting requirement include:</p> <ul style="list-style-type: none"> <li>• Banking</li> <li>• Computer science</li> <li>• Economics</li> <li>• Finance</li> <li>• Insurance</li> <li>• Management</li> <li>• Marketing</li> </ul>	<p>Have one year of qualifying experience, consisting of full or part-time employment. This should extend over a period of no less than a year and no more than three years and should include at least 2,000 hours of performance of services described in subsection 6.2.5.1 of the Delaware Board of Accountancy rules.</p>	<p>Must complete the American Institute of Certified Public Accountants (AICPA) self-study ethics course and pass the exam with a score of no less than 90%.</p>	<p>Applicants must be a state resident to receive their CPA license, but don't necessarily have to be a citizen of the United States.</p>

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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 Exam<sup>1</sup>

- Bachelor of Science in Accounting<sup>2</sup>
- Master of Science in Accounting<sup>3</sup>
- Master of Science in Accounting and Financial Management<sup>4</sup>

### 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.

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<sup>1</sup> 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.

<sup>2</sup> Students should be advised to take law as part of the program.

<sup>3</sup> Students should be advised to take law as part of the program if they did not complete it during their undergraduate program coursework.

<sup>4</sup> Students should be advised to take law as part of the program if they did not complete it during their undergraduate program coursework.

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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.