



CPA LICENSURE OR CERTIFICATION REQUIREMENTS

GUAM

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
Guam Board of Accountancy	<p>An applicant shall be deemed to have satisfied Guam's education requirements by completing 150 credit hours of college education, including a graduate degree and/or a baccalaureate degree or its equivalent as certified by a credential's evaluation service approved by the Board, with the total educational program to include:</p> <p>An accounting concentration or equivalent comprised of twenty-four (24) credit hours of accounting courses at the undergraduate or graduate level, excluding principles or introductory accounting courses, covering some or all the following subject-matter content:</p> <ul style="list-style-type: none"> • financial accounting and reporting for business organizations, government, and not-for profit entities. • auditing and attestation services; <ul style="list-style-type: none"> • managerial or cost accounting. 	<p>Applicant shall have had one (1) year of experience. This experience shall include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills, all of which must be verified by an active licensee. Experience shall be acceptable if it was gained through employment in government, industry, academia, or public practice, meeting all the requirements prescribed by the Board by rule.</p> <p>One (1) year of experience shall consist of full or parttime employment that extends over a period of no less than a year and no more than three (3) years and includes no fewer than two thousand (2,000) hours of performance of services.</p>	<p>Unspecified</p>	<p>Must be at least 18 years of age.</p> <p>Must be of good moral character.</p>

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Educational Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.	Other General Requirements Cont.
<ul style="list-style-type: none"> taxation. ethics (accounting course); and two (2) credit hours in research and analysis relevant to the above course content through a discrete or integrated undergraduate and/or graduate accounting course. <p>A business concentration or equivalent comprised of twenty-four (24) credit hours of business courses, other than accounting, at the undergraduate and/or graduate level, including:</p> <ul style="list-style-type: none"> three (3) credit hours in Business Law. six (6) credit hours in Economics. three (3) credit hours in Finance. two (2) credit hours in communications and three (3) credit hours in ethics, in undergraduate and/or graduate courses listed or cross-listed as discrete or integrated accounting or business courses; and <p>A maximum of six (6) credit hours for internships and independent study, with a maximum of three (3) such credit hours applied to accounting courses.</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 Exam¹

- 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
- Bachelor of Science 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.

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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- 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.