



CPA LICENSURE OR CERTIFICATION REQUIREMENTS

NORTH DAKOTA

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
North Dakota State Board of Accountancy	<p>At least 150 semester hours of college education including a baccalaureate or higher degree, or its equivalent conferred by a college or University acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by board rule to be appropriate. An acceptable college is one that is accredited by one of the regional accrediting associations listed at https://www.chea.org/. Unaccredited college credits are acceptable for transfer credit by an accredited school.</p> <p>Accounting concentrations means: 24 semester credits or equivalent of accounting courses, plus 24 credits of other business courses. Principles of accounting or equivalent courses do not count toward the required accounting or business courses. Up to 3 credits of economics credits may be included in the other business courses." The accounting portion may include classes with an accounting, audit, or tax rubric. The other-business portion may include classes with a rubric of business, management, finance, or marketing. Additional accounting classes also qualify, and up to 3 Economics credits.</p>	<p>Candidates must complete at least 2,000 hours gained within four or fewer calendar years.</p> <p>Most of the experience must consist of providing some service or advice involving:</p> <ul style="list-style-type: none"> • Accounting • Audit • Attestation • Management advisory • Financial advisory • Tax • Consulting skills. <p>This experience is acceptable if it was gained through employment in government, industry, academia, or public accounting.</p>	<p>Completion of Professional Ethics: AICPA's comprehensive course is required.</p>	<p>Must present themselves to be of good moral character.</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

- No DVU programs meet the requirements to sit for the CPA Exam in North Dakota.

DVU Programs that May Not Meet the Education Requirements to Sit for the CPA Exam

- Undergraduate Certificate in Accounting
- Bachelor of Science in Accounting
- Master of Science 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.
- 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.