



CPA LICENSURE OR CERTIFICATION REQUIREMENTS

VERMONT

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
Vermont Board of Public Accountancy	<p>Vermont requires all CPAs to have 150 credit hours for full licensure, though you can sit for the CPA exam with only 120 semester hours, if you have matriculated with a bachelor's degree. Your college must have been accredited by an agency recognized by the Board. The board will accept accreditation by an agency approved by the U.S. Department of Education or the Council on Postsecondary Accreditation.</p> <p>Of the 120 semester hours of general college level education, 30 semester hours should be in accounting and business including:</p> <ul style="list-style-type: none"> • 6 semester (9 quarter) hours of financial and/or managerial accounting (excluding Introductory Accounting) • 3 semester (4.5 quarter) hours of auditing, • 3 semester (4.5 quarter) hours of U.S. taxation, • 3 semester (4.5 quarter) hours of U.S. business law 	<p>Vermont insists that you complete one year of public or non-public accounting work under the supervision of a Vermont-licensed CPA. Keep diligent records of your time and the duties you perform. At a minimum, the board needs to see 500 hours of attest and 200 hours of auditing work.</p> <p>Upon completion of the year, your supervisor will need to fill out a Report of Supervised Experience Form and submit it to the Vermont Board.</p> <p>Here are the minimum experience requirements:</p> <ul style="list-style-type: none"> • One year of public accounting experience (2,080 hours) is required. • All candidates will be required to have 150 semester hours to be licensed. • Licensees submitting evidence of an applicant's experience must provide proof of holding a license in good standing as a CPA or equivalent license for the period of supervision. 	<p>All candidates must complete a course of study in professional ethics for accountant's equivalent to eight hours of continuing professional education that shall include the AICPA Code of Conduct or Vermont accountancy statutes and rules.</p>	<p>Be of good moral character.</p> <p>Pass the Uniform 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"> Three semester hours in ethics: business ethics, philosophical ethics or accounting ethics <p>Of the 150 semester credits, a minimum of 42 semester hours should be in accounting, auditing, and related subjects as the Board determines to be appropriate.</p> <p>*CPA review courses will not count in the required credit hours toward exam eligibility.</p>			

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

- Master of Science in Accounting

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
- 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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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.