



## CPA LICENSURE OR CERTIFICATION REQUIREMENTS

### VIRGINIA

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
<a href="#">Virginia Board of Accountancy</a>	<p>Must have a bachelor's degree or higher from a regionally accredited college or university with a concentration or major in accounting.</p> <p>Candidates must complete 150 semester hours in course subjects, including:</p> <ul style="list-style-type: none"> <li>• 24 semester hours of accounting courses including auditing, financial accounting, management accounting and taxation.</li> <li>• 24 semester hours of business courses, no more than 6 semester hours of which could be considered accounting courses.</li> <li>• Principles or introductory accounting courses cannot be considered in determining whether a person has obtained the 48 minimum number of semester hours required for an accounting concentration or equivalent.</li> </ul>	<p>At least 2,080 work hours, or equivalent to one year of full-time employment.</p> <p>The experience requirement includes being employed in academia, a firm, government, or industry involving the substantial use of accounting, financial, tax, or other skills that are relevant.</p>	<p>Candidates must complete the AICPA self-study Professional Ethics: AICPA's Comprehensive Course (For Licensure) with a score of 90% or better.</p> <p>The two-hour Virginia-Specific Ethics Course, which is a separate and distinct annual requirement from the one-time eight-hour AICPA ethics course needed for initial licensure.</p>	<p>Pass all four sections of the CPA exam within an 18-month time period.</p>

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	Educational Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.	Other General Requirements Cont.
	<ul style="list-style-type: none"> <li>The board recommends applicants to incorporate at least some graduate-level study of accounting into the 150-semester hour requirement.</li> </ul>			

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 Exam<sup>1</sup>

- 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.

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<sup>1</sup> 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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- 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.