



## CPA LICENSURE OR CERTIFICATION REQUIREMENTS

### NORTH CAROLINA

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="#">North Carolina State Board of CPA Examiners</a>	<p>To become licensed in North Carolina, you must meet the requirement of a bachelor's degree or higher with 150 semester hours of coursework. The 150 semester hours required include a concentration in accounting, and 24 semester hours of coursework which include one three-semester hour course from at least eight of the following 10 fields of study:</p> <ul style="list-style-type: none"> <li>communications</li> <li>computer technology</li> <li>economics</li> <li>ethics</li> <li>finance</li> <li>humanities/social science</li> <li>international environment</li> <li>law</li> <li>management</li> <li>Statistics</li> </ul> <p>Anyone applying for CPA certification (licensure) who holds a master's or more</p>	<p>North Carolina requires all CPA candidates to complete a designated amount of work experience in the field of accounting. This work experience must include one of the following:</p> <ul style="list-style-type: none"> <li>One year's experience in the field of accounting under the direct supervision of a certified public accountant who currently holds a valid license in any state or territory of the United States; OR</li> <li>Four years of experience teaching accounting in a four-year college or university accredited by one of the regional accrediting associations or in a college or university determined by the Board to have standards substantially equivalent to a regionally accredited institution; OR</li> <li>Four years of experience in the field of accounting; OR</li> <li>Four years of experience teaching college transfer accounting courses at a community college or technical institute accredited by one of the regional accrediting associations.</li> </ul>	<p>Within one year prior to applying for licensure, all applicants must complete an eight-hour course on the North Carolina Accountancy Statutes and Rules, including the Rules of Professional Ethics and Conduct.</p>	<p>Are at least 18 years old.</p> <p>Passed all sections of the Uniform CPA Exam.</p> <p>Are a citizen of the U.S or resident alien.</p> <p>Are of good moral character. All candidates must submit three references of good moral character. These references must sign the Uniform CPA Exam</p>

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Educational Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.	Other General Requirements Cont.
advanced degree in accounting, tax law, economics, finance, business administration, or a law degree from an accredited college or university complies.	Any combination of such experience above must be determined by the Board to be substantially equivalent to the foregoing.		Certificate of Moral Character, which is provided by the board.

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>

- 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.

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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.