



Massachusetts Professional Licensure Disclosure | Certified Public Accountant (CPA)



Overview

DeVry University and its Keller Graduate School of Management are committed to providing students with accurate information to help students make informed decisions about their education.

The educational and non-educational prerequisites for Certified Public Accountant (CPA) licensure can vary significantly from state to state and U.S. territory. These variations encompass the number of accounting and business course hours, experience, exam success, background checks¹, and ethical compliance. Understanding these differences is key to determining a student's eligibility to sit for the Uniform CPA exam and apply for licensure in different jurisdictions. The U.S. Department of Veterans Affairs regulations mandate institutions to transparently disclose any additional non-educational requirements necessary to obtain the license or certification for which the program of education is designed to provide preparation.

¹Results of a background check may disqualify an individual from obtaining licensure. As such, it is your responsibility to determine if your circumstances pose any barriers.

Education Requirements

The candidate must have completed the 150-hour education requirement for eligibility for a Certificate as a Certified Public Accountant in accordance with one of the following four provisions:

1. Earned a graduate degree in accounting from a program at a nationally or regionally accredited college or university that is further accredited by the Association to Advance Collegiate Schools of Business (AACSB). Programs not accredited by AACSB must be approved by the Board or an Educators Credential Committee appointed by the Board upon a written request from such college or university. The Educators Credential Committee will consist of at least three accounting educators selected by the Board from the faculty of nationally or regionally accredited educational institutions located in the Commonwealth of Massachusetts.
2. Earned a graduate degree in accounting, business administration or law from a nationally or regionally accredited college or university. This degree must include 30 semester hours (45-quarter hours) of accounting at the undergraduate level, or 18 semester hours (27 quarter hours) of accounting at the graduate level. The accounting credits shall include coverage in financial accounting, auditing, taxation, and management accounting. In addition, the degree must include or

be supplemented by, 24 semester hours (36 quarter hours) of business courses (other than accounting courses) at the undergraduate level or 18 semester hours (27 quarter hours) at the graduate level, or an equivalent combination thereof; or

3. Earned at least a bachelor's degree from a nationally or regionally accredited college or university. This degree must include or be supplemented by 30 semester hours (45-quarter hours) of accounting courses. The accounting credits shall include coverage in financial accounting, auditing, taxation, and management accounting. In addition, the degree must include, or be supplemented by, 24 semester hours (36-quarter hours) of business courses other than accounting courses. These business courses shall include coverage in the areas of business law, information systems, finance, and coverage in at least one of the areas of economics, business organizations, professional ethics, and/or business communication.

Experience Requirements

All applicants for a certificate as a Certified Public Accountant shall obtain experience providing any type of services or advice using accounting attest, compilation, management advisory, financial advisory, tax and consulting skills.

Experience shall consist of:

- full or part-time employment in public accounting that extends over a period of no less than a year and no more than three years and includes no fewer than 2,000 hours.
- full or part-time employment in non-public accounting that extends over a period of no less than three years and no more than nine years and includes no fewer than 2,000 hours of performance. Acceptable experience shall include employment in industry, government, academia or nonprofit. The Board shall look at such factors as the complexity and diversity of the work.

Ethics Requirements

Massachusetts does not mandate applicants to pass the CPA ethics exam to qualify for licensure.

Other Requirements

- Pass all four sections of the CPA Exam with a score of at least 75 in each section, within an 18-month period.
- Be of good moral character.
- Three-character reference letters dated and addressed to the Board of Public Accountancy.
- Be of at least 18 years of age.
- The Division of Professional Licensure mandates you to share your social security number to ascertain compliance with the tax laws of the commonwealth.

DVU Licensure Programs

The following DVU programs meet the educational requirements for CPA licensure in the state of Massachusetts:

- Master of Science in Accounting - Certified Public Accountant (CPA) Exam Preparation Emphasis
- Master of Accounting and Financial Management – Certified Public Accountant (CPA) Exam Preparation Emphasis

It is important to note that these determinations apply to individuals holding a bachelor's degree in accounting or a business degree with a focus on accounting or finance. DeVry's bachelor's degrees in accounting and business were used as a baseline for these determinations, and checking with your state board of accountancy is recommended to ensure that all specific educational requirements for licensure are satisfied.

CPA Review Courses

Credits obtained from CPA exam review courses cannot be used to fulfil the mandatory concentration in accounting coursework in the following states: FL, KS, NJ, NY, TX, and VT.

Accreditation

DeVry University is accredited by The Higher Learning Commission (HLC), www.hlcommission.org. The University's Keller Graduate School of Management is included in this accreditation.

Our Accounting Degrees are accredited by the Accreditation Council for Business Schools and Programs (ACBSP) www.acbsp.org. Please refer to the [academic catalog](#) for details.

Student Relocation

Students who intend to relocate should notify the DeVry University of their location change and review the professional licensure requirements of that state's professional licensing board. Visit the [National Association of State Boards of Accountancy](#) to find the contact information, as well as a listing of statutes for the State Board of Accountancy in each of the 55 jurisdictions. For additional information about student relocation, please refer to the student relocation notice within the [academic catalog](#).

Other Accounting Related Programs

The programs listed below are not specifically designed to prepare students for licensure. However, they offer valuable knowledge and resources that can provide a foundation in accounting and business concepts as well as practical skills.

The undergraduate programs are classified as pre-licensure programs. For example, every state and territory require a minimum of 150 semester credits of specific coursework for CPA licensure eligibility. Generally, undergraduate programs do not provide enough credits to meet this requirement. Nevertheless, students can leverage the credits earned in these undergraduate programs toward the licensure requirements.

The Graduate Certificate in Accounting Certification Preparation program, with a Certified Public Accountant Exam Preparation option is designed to help students prepare to sit for the CPA exam by offering practical resources and focused exam preparation. Additionally, the program may offer a few extra credits in certain states to help students qualify for CPA licensure.

The remaining programs provide advanced knowledge and skills in accounting and finance to equip students for various non-licensure accounting and finance roles, such as financial analyst, management accountant, internal auditor, budget analyst, and financial manager.

DeVry University	Keller Graduate School of Management
Bachelor of Science in Accounting	Graduate Certificate in Accounting
Bachelor of Science in Business Administration – Concentration: Accounting	Graduate Certificate in Accounting Certification Preparation - Certified Public Accountant (CPA) Exam Preparation
Bachelor of Science in Technical Management – Concentration: Accounting	Graduate Certificate in Accounting Certification Preparation - Certified Management Accountant (CMA) Exam Preparation
Bachelor of Science in Management – Concentration: Accounting	Master of Business Administration (MBA) – Concentration: Accounting
	Master of Science in Accounting - Certified Management Accountant (CMA) Exam Preparation Emphasis
	Master of Science in Accounting - General Accounting Emphasis
	Master of Accounting and Financial Management – Certified Management Accountant (CMA) Exam Preparation Emphasis
	Master of Accounting and Financial Management – Finance Emphasis
	Master of Accounting and Financial Management – General Accounting Emphasis

Notes and Conditions:

This disclosure does not assure that any state licensure or certification authority will either approve or reject your application for licensure.

This disclosure does not consider any updates or changes in state requirements that may have occurred after publication. Students considering a program leading to licensure are strongly encouraged to contact the appropriate licensing agency directly for the most current requirements. Visit the [National Association of State Boards of Accountancy](#) to find the contact information, as well as a listing of statutes, for the State Board of Accountancy in each of the 55 jurisdictions.

What if I need help understanding this?

DeVry University is happy to help guide you. If you have questions or need assistance in navigating the disclosure, please contact Student Support.

[Call \(800\) 734-4272](#)

[Schedule an Appointment](#)

[Create an Academic Case](#)

Useful Links

[Massachusetts State Board of Accountancy](#)