



## Nebraska 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 checks<sup>1</sup>, 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.

<sup>1</sup>Results 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

CPA candidates are required to complete 150 semester or 225 quarter hours in various course subjects, including:

- 30 semester (45 quarter) hours in upper-level accounting covering:
  - Financial accounting theory
  - Cost/managerial accounting
  - Taxation
  - Auditing
  - Accounting information systems
  - Governmental/not-for-profit accounting
- 30 semester (45 quarter) hours in general business subjects covering:
  - Macroeconomics
  - Microeconomics
  - Business law
  - Marketing
  - Management

- Finance
- Business ethics
- Principles of accounting

## Experience Requirements

- Applicants who have earned their experience in a public accounting firm must show 4,000 hours of experience earned in at least two years.
- Applicants who have earned their experience at the Nebraska Department of Revenue and/or the Nebraska Auditor of Public Accounts must show 4,000 hours of experience earned in at least two years.
- Applicants who have earned their experience in private industry, government or academia must show 6,000 hours earned in at least three years.

## Ethics Requirements

In Nebraska, CPA candidates are required to pass two separate ethics exams. The first is the NBPA Ethics Exam administered by the State Board. The second is the AICPA's Professional Ethics self-study examination.

## Other Requirements

- Pass all four sections of the CPA Exam with a score of at least 75 in each section.
- U.S. citizenship is not required, but you will need a Social Security number.
- Must meet Nebraska residency requirements by being a resident, having a place of business in the state, or being regularly employed in the state.

## DVU Licensure Programs

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

- 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](http://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](http://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

[Nebraska State Board of Public Accountancy](#)