



## CPA LICENSURE OR CERTIFICATION REQUIREMENTS

### SOUTH DAKOTA

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="#">South Dakota Board of Accountancy</a>	<p>At least 150 semester hours of college education, including graduation from a regionally accredited college or university with a baccalaureate or graduate degree in accounting; or the satisfactory completion of a course of study which the Board has determined to be substantially the equivalent of an accounting degree, including related courses in other areas of business administration.</p> <p>Both a major in accounting or a course of study substantially equivalent to a major in accounting must include 24 semester hours in accounting at the undergraduate or graduate level from a regionally accredited college or university, including elementary principles of accounting and at least one course in each of the following: intermediate or advanced accounting, auditing, taxation, and cost accounting. A degree in accounting or a course of study substantially equivalent to a major in</p>	<p>The experience requirement is 2,000 hours of accounting experience. The experience must be completed in no less than one year and no more than three years. To perform attest functions, the experience requirement is 375 hours in compilations, audits, or reviews in any combination. You are required to apply for a certificate and pass the AICPA ethics exam within 90 days of completing the experience requirement.</p>	<p>Applicant shall pass an examination covering the rules of ethics and professional conduct promulgated by the board pursuant to chapter 1-26. The examination may be part of the uniform CPA Examination or may be a separate examination.</p>	<p>Must present themselves to be of good moral character.</p>

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	Educational Requirements Cont.	Experience Requirements Cont.	Ethics Requirements Cont.	Other General Requirements Cont.
	<p>accounting must also include 24 semester hours in business courses other than accounting courses at the undergraduate or graduate level.</p> <p>A course may not be audited but must appear as semester or quarter hour credit on an official transcript. A semester hour means the conventional college semester hour. Quarter hours may be converted to semester hours by multiplying them by two-thirds.</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 Exam<sup>1</sup>**

- 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

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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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### 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.