

Memorandum

April 26, 2018

From: Director of Online & Continuing Education
To: Academic Department Chair
Academic Dean
Provost/VP Academic Affairs

Subj: PROFESSIONAL LICENSURE/CERTIFICATION DISCLOSURE

Please review the Professional Licensure/Certification requirements for Certified Public Accountant (CPA) in the state of Colorado below. At the end of the document, please indicate if NSU degree/certificate program meets or do not meet these pre-education requirements.

State	Colorado
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Colorado State Board of Accountancy
PLC Agency Address (Address)	Division of Professions and Occupations
PLC Agency Address (Address2)	1560 Broadway Suite 1350
PLC Agency Address (City), (State, Zip Code)	Denver CO 80202
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	303-894-7800
PLC Agency Contact Email	dora_accountancyboard@state.co.us
PLC Agency Website URL	https://www.colorado.gov/pacific/dora/accountancy
Links to Rules/Regulations/Statutes	https://www.colorado.gov/pacific/dora/Accountancy_Laws
Parent Agency Name	Colorado Department of Regulatory Agencies
Reciprocity Agreement?	Yes
Is the PLC Agency a member of a Reciprocity or Regional/National Compact	American Institute of Certified Public Accountants (AICPA) - CPAmobility.org National Association of State Boards of Accountancy (NASBA) - CPAMobility.org
Does the PLC Agency require educational institutions be approved in the state where the individual will apply for PLC?	No
URL for approval process information	

Accreditation required for Degree-Granting Institutions	
Degree Requirements to be eligible for Professional Licensure/Certification	Bachelor Degree
The PLC Agency requires specific type of Education Hours to be eligible for PLC	Semester Credit Hours
Total Credit Hours above/Post Education Hours Required to be eligible for PLC	150
Specific Education Undergraduate Requirements	<p>2.5 EDUCATION REQUIREMENTS FOR CERTIFICATION ON AND AFTER JULY 1, 2015</p> <p>An Individual who has a Baccalaureate Degree or higher degree and who has fulfilled the requirements described in this Rule 2.5 has met the education requirements necessary for certification on and after July 1, 2015. A. An Applicant must have successfully completed a total of 150 semester hours of non-duplicative coursework at the undergraduate or graduate level. B. The Applicant must have completed at least 33 semester hours of non-duplicative accounting coursework at the undergraduate or graduate level with course grades of C (or equivalent) or greater, as follows: 1. All courses must be designated by an accounting program code or the Applicant must otherwise demonstrate that the coursework was in accounting; 2. The 33 semester hours must include 27 semester hours of accounting courses, excluding introductory accounting courses, covering the subject areas described in Rule 2.4.A. 1; 3. Of the 27 semester hours required in paragraph 2, a total of 6 semester hours must be in auditing, which must include a 3 semester hour, or more, course concentrating on U.S. GAAS. "Concentrating on U.S. GAAS" means that any course content referencing non-U.S. standards is incidental to the course. The remaining semester hours may be in advanced auditing or a subset of basic auditing such as fraud or information technology auditing; 4. Introductory accounting courses means courses such as principles of accounting, accounting and tax software courses, payroll accounting, and other basic accounting courses as determined by the Board. Such courses will not count towards the 27 hour requirement. 5. The 27 hours required in paragraph 2 must include a 3 semester hour, or more, course concentrating on</p>

	<p>accounting ethics. C. The Applicant must have successfully completed at least 27 semester hours of non-duplicative coursework in business administration at the undergraduate or graduate level, which must include: 1. At least 18 semester hours of courses above the introductory level in business administration as described in Rule 2.4.B.; and a. At least 3 of the 18 semester hours must be in business, technical, or accounting communications. 2. Of the 27 semester hours, no more than 9 semester hours can be in any single subject area. But semester hours in excess of the 9-hour maximum may count toward the total 150 semester hour requirement. 3. All coursework must address subject areas as provided in Rule 2.4.B, but the coursework need not be taken within the business or accounting department. D. The courses required in this Rule 2.5 must be taken at an Accredited Baccalaureate Granting College or: (1) such a college must accept the courses by including them in its official transcript or verify to the Board that it would accept the courses for credit towards graduation; (2) the courses must be acceptable for transfer to such a college pursuant to a transfer articulation agreement approved or accepted by the Colorado Department of Higher Education or what the Board determines to be an equivalent regulatory agency of another jurisdiction; or (3) the Board may accept the findings of an academic credential evaluation provided pursuant to Rule 2.2.</p>
Specific Education Graduate Requirements	
Does the PLC Agency regulate Post-Licensure/Certification programs?	No
Advanced Degree PLC Information	
URL to agency responsible for approving Post Education Licensure degree programs	
Does PLC Agency approval of a program for an advanced degree indicate eligibility to practice in that capacity	
Agency Name and URL responsible for determining eligibility to practice	
What additional PLC Agency/State requirements must be met in order to practice in that capacity	

PLC Agency requires faculty/instructors to be licensed in the Licensing/Certification state to teach	
Does PLC Agency require Practicum/Internships/Field Work/Clinicals (PIFWC)?	
PIFWC Required to be eligible for PLC	
PIFWC Requirement Details	
Does the PLC Agency or State require prior notification for PIFWC	
Do Clinical instructors need to be licensed to supervise PIFWC?	
PIFWC hours	
PIFWC setting	
PIFWC period	
PIFWC Supervisor requirements/qualifications	
Examinations Required	Yes
1. Examination Title	Uniform CPA Examination
2. Examination Title	AICPA Ethics Examination
3. Examination Title	
4. Examination Title	
5. Examination Title	
6. Examination Title	
7. Examination Title	
8. Examination Title	
9. Examination Title	
10. Examination Title	
PLC Agency Requires:	

The NSU Bachelor of Science Professional Accountancy program

Meets Colorado Certified Public Accountant (CPA) PLC pre-education requirements.

DOES NOT meet Colorado Certified Public Accountant (CPA) PLC pre-education requirements.

Additional information is needed to make determination:

We do not require a 3 credit accounting ethics course.

Department Chair Approval

APPROVAL CHAIR 05/10/18

Dean Approval

APPROVED 05/11/18

Monica stamped per Dr. Mantz email 5/10/18

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 05/17/18

Website disclosure pages updated.

Director, Online & Continuing Education Review