

Memorandum

September 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 Washington, D.C. below. At the end of the document, please indicate if NSU degree/certificate program meets or do not meet these pre-education requirements.

State	Washington, D.C.
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	District of Columbia Board of Accountancy
PLC Agency Address (Address)	1100 4th Street SW
PLC Agency Address (Address2)	Fifth Floor, E500
PLC Agency Address (City), (State), Zip Code	Washington DC 20024
PLC Agency Contact Name	
PLC Agency Point of Contact Title	Executive Director
PLC Agency Contact Phone	(866) 270-9817
PLC Agency Contact Email	licensing@dcopla.com
PLC Agency Website URL	https://www.dcopla.com/accountancy/
Links to Rules/Regulations/Statutes	https://www.dcregs.dc.gov/Common/DCMR/RuleList.aspx?ChapterNum=17-25
Parent Agency Name	
Reciprocity Agreement?	National Association of State Boards of Accountancy (NASBA) - CPAMobility.org
Is the PLC Agency a member of a Reciprocity or Regional/National Compact	
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	Yes - Regional (HLC, SACS, MSCHE, etc.)
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 Other: 150
Total Credit Hours above/Post Education Hours Required to be eligible for PLC	
Specific Education Undergraduate Requirements	For the purposes of this chapter, a concentration in accounting, or the equivalent, shall consist of a minimum of three (3) semester hours in commercial law and a minimum of twenty-four (24) semester hours in accounting subjects. The accounting subjects shall include courses in financial accounting, auditing, cost accounting, and federal income taxes.
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	Yes
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	
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 Washington, D.C. Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet Washington, D.C. Certified Public Accountant (CPA) PLC pre-education requirements.
- Additional information is needed to make determination:

Department Chair Approval

APPROVAL CHAIR 09/28/18

Dean Approval

APPROVAL DEAN 10/01/18

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 10/01/18

Per conversation with Dr.
Lafave on 10.01.2018 REB

Website disclosure pages updated.

APPROVAL OCE 10/03/18

Director, Online & Continuing Education Review