

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

State	Delaware
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Delaware State Board of Accountancy
PLC Agency Address (Address)	Cannon Building, Suite 203
PLC Agency Address (Address2)	861 Silver Lake Blvd.
PLC Agency Address (City), (State), Zip Code	Dover DE 19904
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	302-744-4500
PLC Agency Contact Email	latonya.brown@state.de.us
PLC Agency Website URL	http://dpr.delaware.gov/boards/accountancy/
Links to Rules/Regulations/Statutes	http://regulations.delaware.gov/AdminCode/title24/100.shtml
Parent Agency Name	
Reciprocity Agreement?	
Is the PLC Agency a member of a Reciprocity or Regional/National Compact	American Institute of Certified Public Accountants (AICPA) - 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>TITLE 24 REGULATED PROFESSIONS AND OCCUPATIONS DELAWARE ADMINISTRATIVE CODE 6.2.4 Evidence in a form satisfactory to the Board that the applicant has completed at least 150 semester hours of college education including a Baccalaureate Degree or a higher degree or met the educational requirements of a state that was deemed to be substantially equivalent as of January 1, 2009 and in which the applicant was a CPA examination candidate and passed said exam. The total educational program shall include a concentration in accounting. 6.2.4.1 The applicant also must, upon request, submit proof that the college or university granting the degree was, at the time of the applicant's graduation, accredited by the Middle States Association of Colleges and Secondary Schools or by another comparable regional accrediting association. A degree granted by a college or university not so accredited at the time of applicant's graduation will not be accepted. Graduates of non-United States (U.S.) degree programs will be required to have their credentials evaluated by a credential evaluation service acceptable to the Board, to determine equivalency to U.S. regional accreditation. 6.2.4.2 The concentration in accounting must be completed at an accredited college or university and consist of at least 24 semester hours of courses in accounting principles, intermediate accounting, cost accounting, tax, auditing, advanced accounting, accounting information systems, and law. Courses in other business subjects, such as banking, computer science, economics, finance, insurance, management and marketing will not be accepted as accounting courses for this purpose.</p>
Specific Education Graduate Requirements	

Does the PLC Agency regulate Post-Licensure/Certification programs?	
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	AICPA CPA Exam
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 Delaware Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet Delaware Certified Public Accountant (CPA) PLC pre-education requirements.
- Additional information is needed to make determination:

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