

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

State	Hawaii
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Hawaii Board of Public Accountancy
PLC Agency Address (Address)	Department of Commerce & Consumer Affairs
PLC Agency Address (Address2)	335 Merchant Street (96813)
PLC Agency Address (City), (State), Zip Code	Honolulu HI 96801-3469
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	808-586-2696
PLC Agency Contact Email	accountancy@dcca.hawaii.gov
PLC Agency Website URL	<a href="http://cca.hawaii.gov/pvl/boards/accountancy/">http://cca.hawaii.gov/pvl/boards/accountancy/</a>
Links to Rules/Regulations/Statutes	<a href="http://cca.hawaii.gov/pvl/boards/accountancy/statute_rules/">http://cca.hawaii.gov/pvl/boards/accountancy/statute_rules/</a>
Parent Agency Name	
Reciprocity Agreement?	
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?	
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	
Total Credit Hours above/Post Education Hours Required to be eligible for PLC	150
Specific Education Undergraduate Requirements	A baccalaureate or higher degree and 150 semester hours (or 225 quarter hours) of college education, which must include 24 semester hours in upper division or graduate level accounting or auditing courses and 24 semester hours in upper division or graduate level accounting or business-related courses.
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 Exam
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 Hawaii Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet Hawaii 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

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

**APPROVED 05/11/18**

Provost/VPAA Approval

**APPROVAL PROVOST/VPAA 05/17/18**



Website disclosure pages updated.

Director, Online & Continuing Education Review