

Memorandum

July 13, 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 Iowa below. At the end of the document, please indicate if NSU degree/certificate program meets or do not meet these pre-education requirements.

State	Iowa
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Iowa Accountancy Examining Board
PLC Agency Address (Address)	200 E. Grand, Ste. 350
PLC Agency Address (Address2)	
PLC Agency Address (City), (State, Zip Code)	Des Moines IA 50309
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	515-725-9025
PLC Agency Contact Email	AccountancyBoard@iowa.gov
PLC Agency Website URL	https://plb.iowa.gov/board/accountants
Links to Rules/Regulations/Statutes	https://plb.iowa.gov/accountants/iowa-ruleslaws
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?	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>193A—3.3 (542) Accounting concentration.</p> <p>3.3(1) A candidate will be deemed to have met the educational requirement if, as part of the 150 semester hours of education as outlined in Iowa Code section 542.5, the candidate has met one of the following four conditions:</p> <p>a. Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency recognized by the board.</p> <p>b. Earned a graduate degree in business from a program that is accredited in business by an accrediting agency recognized by the board and completed at least 24 semester hours in accounting including courses covering the subjects of financial accounting, auditing, taxation, and management accounting. Such accounting hours shall not include elementary accounting or principles of accounting, internships or life experience.</p> <p>c. Earned a baccalaureate degree in business or accounting from a program that is accredited in business by an accrediting agency recognized by the board and completed at least 24 semester hours in accounting courses covering the subjects of financial accounting, auditing, taxation, and management accounting. Such accounting hours shall not include elementary accounting or principles of accounting, internships or life experience.</p> <p>d. Earned a baccalaureate or higher degree and completed the following hours from an accredited institution recognized by the board:</p> <p>(1) At least 24 semester hours in accounting courses above elementary accounting or principles of accounting covering the subjects of financial accounting, auditing, taxation, and management accounting, not including internships or life experience; and</p>

	(2) At least 24 additional semester hours in business-related courses, not including internships or life experience. Elementary accounting hours that do not qualify under subparagraph 3.3(1)“d”(1) above may apply toward business-related courses. Quarter hours will be accepted in lieu of semester hours at a 3:2 ratio; that is, three quarter hours is equivalent to two semester hours. Internships and life experience hours may apply toward the total 150 hours’ requirement.
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	Uniform CPA 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 Iowa Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet Iowa Certified Public Accountant (CPA) PLC pre-education requirements.
- Additional information is needed to make determination:

Department Chair Approval

APPROVAL CHAIR 08/07/18

Dean Approval

APPROVAL DEAN 08/07/18

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 08/13/18

Website disclosure pages updated.

Director, Online & Continuing Education Review