

## Memorandum

March 6, 2017

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 Kentucky below. At the end of the document please indicate if NSU degree/certificate programs meet or do not meet these requirements.

State	Kentucky
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Kentucky Board of Accountancy
PLC Agency Address (Address)	332 West Broadway
PLC Agency Address (Address2)	Suite 310
PLC Agency Address (City), (State, Zip Code)	Louisville KY 40202
PLC Agency Contact Name	Richard C. Carroll
PLC Agency Point of Contact Title	Executive Director
PLC Agency Contact Phone	(502) 595-3037
PLC Agency Contact Email	
PLC Agency Website URL	<a href="http://cpa.ky.gov/Pages/default.aspx">http://cpa.ky.gov/Pages/default.aspx</a>
Links to Rules/Regulations/Statutes	<a href="http://www.lrc.ky.gov/Statutes/statute.aspx?id=44594">http://www.lrc.ky.gov/Statutes/statute.aspx?id=44594</a>
Parent Agency Name	
Reciprocity Agreement?	No
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	Bachelor Degree

Professional Licensure/Certification	
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	Completes one hundred fifty (150) college semester hours that include a baccalaureate or masters degree conferred by a college or university recognized by the board with a major or concentration in accounting or its equivalent, as defined in administrative regulations promulgated by the board;
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	No
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 Certified Public Accountant (CPA) Examination - All 4 sections
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 (Degree/Certificate) program



- Meets Kentucky Certified Public Accountant (CPA) PLC requirements.
- DOES NOT meet Kentucky Certified Public Accountant (CPA) PLC requirements.
- Additional information is needed to make determination:

Department Chair Approval

**APPROVAL CHAIR 08/04/17**

Dean Approval

**APPROVAL DEAN 08/08/17**

Provost/VPAA Approval

**APPROVAL PROVOST/VPAA 08/13/17**



Website disclosure pages updated.

Director, Online & Continuing Education Review