

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

State	New Hampshire
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	New Hampshire Board of Accountancy
PLC Agency Address (Address)	New Hampshire Joint Board
PLC Agency Address (Address2)	121 S. Fruit St.
PLC Agency Address (City), (State, Zip Code)	Concord NH 3301
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	603-271-2219
PLC Agency Contact Email	Kimberly.Ware@nh.gov
PLC Agency Website URL	http://www.oplc.nh.gov/accountancy/index.htm
Links to Rules/Regulations/Statutes	http://www.oplc.nh.gov/accountancy/laws-rules.htm
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	Semester Credit Hours
Total Credit Hours above/Post Education Hours Required to be eligible for PLC	150
Specific Education Undergraduate Requirements	Ac 302.02 CPA Certificate Applicant Education. ... (3) Applicants for certification on or after July 1, 2014, shall have at least a baccalaureate degree that includes at least 120 hours pursuant to Ac 302.02 (f) from an educational institution accredited pursuant to Ac 302.02 (b), and an additional 30 semester hours of education which shall meet the criteria in Ac 302.02. The total required semester hours of education shall consist of not less than 30 hours in accounting and 24 hours in business courses accredited pursuant to 302.02(b). (b) An educational institution shall be considered by the board to be accredited if: (1) Approved by a member of a regional or national accrediting agency that is recognized by the United States Department of Education; or (2) Approved by the American Assembly of Collegiate Schools (AACSB).
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 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 New Hampshire Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet New Hampshire 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