

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

State	Nevada
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Nevada State Board of Accountancy
PLC Agency Address (Address)	1325 Airmotive Way
PLC Agency Address (Address2)	Suite 220
PLC Agency Address (City), (State, Zip Code)	Reno NV 89502
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	775-786-0231
PLC Agency Contact Email	cpa@nvaccountancy.com
PLC Agency Website URL	http://www.nvaccountancy.com/
Links to Rules/Regulations/Statutes	http://www.leg.state.nv.us/nrs/nrs-628.html
Parent Agency Name	
Reciprocity Agreement?	No
Is the PLC Agency a member of a Reciprocity or Regional/National Compact	Other
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>NAC 628.055 Requirements for education. (NRS 628.120, 628.200) 1. The provision set forth in NRS 628.200 requiring at least 150 semester hours from a college or university recognized by the Board may be satisfied in whole or in part by the equivalent number of quarter hours of college credits from a college or university recognized by the Board. 2. The 150 semester hours required pursuant to NRS 628.200 must include at least: (a) Thirty semester hours in courses above the level of introductory courses which include 9 hours in financial accounting, 3 hours in cost and managerial accounting, 3 hours in auditing, 3 hours in federal income tax and 12 hours in electives related to accounting; (b) Three semester hours in business law; and (c) Twenty-four semester hours of courses in business, at the undergraduate or graduate level, other than courses in accounting and courses required under paragraphs (a) and (b), in the following subject areas: (1) Behavior of organizations, groups and persons. (2) Business finance. (3) Business law. (4) Computers. (5) Data processing. (6) Economics. (7) Ethics in business. (8) Legal and social environment of business. (9) Management. (10) Marketing. (11) Oral communication. (12) Quantitative applications in business. (13) Statistics. (14) Written communication, other than English courses for freshman students, including, but not limited to, business communications, advanced grammar and technical writing. Ê The semester hours required by this subsection may be satisfied in whole or in part by the equivalent number of quarter hours of college credits from a college or university recognized by the Board. 3. An applicant holding a bachelor's degree and a master's degree in accounting that combined include 150 semester hours</p>

	of education awarded by an institution which is accredited by an organization approved by the Board on the dates the degrees are awarded shall be deemed to be in compliance with the educational requirements set forth in NRS 628.200 and this section. 4. If a school or institution does not use a system of accounting based upon semester hours, the Board will convert the hours completed in such a school or institution to semester hours based upon a standard system of conversion. (Added to NAC by Bd. of Accountancy, 5-18-94, eff. 1-1-01; A 12-13-96)
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	Rules of Professional Conduct (Ethics) Exam
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 Nevada Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet Nevada 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