

Memorandum

August 27, 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 Oklahoma below. At the end of the document, please indicate if NSU degree/certificate program meets or do not meet these pre-education requirements.

State	Oklahoma
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Oklahoma Accountancy Board
PLC Agency Address (Address)	201 NW 63rd Street
PLC Agency Address (Address2)	Suite 210
PLC Agency Address (City), (State, Zip Code)	Oklahoma City OK 73116
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	(405) 521-2397
PLC Agency Contact Email	rross@oab.ok.gov
PLC Agency Website URL	https://www.ok.gov/oab_web/
Links to Rules/Regulations/Statutes	https://www.ok.gov/oab_web/About_the_Board/Rules_Law/index.html
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	Yes - Regional (HLC, SACS, MSCHE, etc.)

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>Section 15.8. Application to take examination-Format-Fees- Qualifications C. On or after July 1, 2003, every qualification applicant to qualify as a candidate for examination for the certificate of certified public accountant shall have at least one hundred fifty (150) semester hours, or the equivalent thereof, of college education including a baccalaureate or higher degree conferred by a college or university acceptable to the Board from an accredited four-year college or university in this state or any other accredited four-year college or university recognized by the Board. A minimum of seventy-six (76) semester hours must be earned at the upper-division level of college or above or the equivalent thereof as determined by the Board; this education requirement shall have been completed prior to submitting an application to the Board; the total educational program of the applicant for examination shall include an accounting concentration or its equivalent as determined acceptable by the Board which shall include not less than thirty (30) semester hours, or the equivalent thereof, in accounting courses above principles of accounting or introductory accounting, with at least one course in auditing or assurance; the remaining accounting courses shall be selected from financial accounting, accounting theory, cost/managerial accounting, federal income tax, governmental, not-for-profit accounting, accounting information systems, accounting history and other accounting electives; at least nine (9) semester hours shall be from any or all of the subjects of economics, statistics, business law, finance, business management, marketing, business communication, risk management, insurance, management information systems or computer science at the upper-division level of college or above or the equivalent of such subjects as determined by the</p>

	Board; all the remaining semester hours, if any, shall be elective but shall be at the upper-division level of college or above.
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	Yes
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:	National/Federal Background Check

The NSU Bachelor of Science Professional Accountancy program

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

Department Chair Approval

APPROVAL CHAIR 09/21/18

Dean Approval

APPROVAL DEAN 09/21/18

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 10/02/18

Per conversation with Dr.
Lafave on 10.02.2018 REB

Website disclosure pages updated.

APPROVAL OCE 10/03/18

Director, Online & Continuing Education Review