

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

State	Oregon
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Oregon Board of Accountancy
PLC Agency Address (Address)	3218 Pringle Rd, SE #110
PLC Agency Address (Address2)	
PLC Agency Address (City), (State, Zip Code)	Salem OR 97302-6307
PLC Agency Contact Name	
PLC Agency Point of Contact Title	Executive Director
PLC Agency Contact Phone	(503) 378-2280
PLC Agency Contact Email	kimberly.fast@oregon.gov
PLC Agency Website URL	<a href="https://www.oregon.gov/BOA/Pages/index.aspx">https://www.oregon.gov/BOA/Pages/index.aspx</a>
Links to Rules/Regulations/Statutes	<a href="https://www.oregon.gov/boa/Pages/adminrules.aspx">https://www.oregon.gov/boa/Pages/adminrules.aspx</a>
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	To qualify to sit for the Uniform CPA Exam, first time candidates must meet the following requirements at the time of application: 150 Semester (225 quarter) hours, including Bachelor degree from a regionally accredited college that includes: -24 semester (36 quarter) hours in upper -division accounting specific courses: and -24 semester (36 quarter) hours in accounting or related (business, economics, finance, and written and/or oral communication
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:	

The NSU Bachelor of Science Professional Accountancy program

- Meets Oregon Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet Oregon 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**

Per conversation with Dr.  
Lafave on 10.02.2018 REB

Provost/VPAA Approval

**APPROVAL PROVOST/VPAA 10/02/18**

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Website disclosure pages updated.

**APPROVAL OCE 10/03/18**

Director, Online & Continuing Education Review