

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

State	Pennsylvania
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	State Board of Accountancy
PLC Agency Address (Address)	PO Box 2649
PLC Agency Address (Address2)	
PLC Agency Address (City), (State), Zip Code	Harrisburg PA 17105-2649
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	(717) 783-1404
PLC Agency Contact Email	St-Accountancy@pa.gov
PLC Agency Website URL	http://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Pages/default.aspx
Links to Rules/Regulations/Statutes	http://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Documents/Applications%20and%20Forms/Acct%20Laws.pdf
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	a baccalaureate or higher degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed a total of one hundred fifty semester credits of post-secondary education, including at least a total of twenty-four semester credits of accounting and auditing, business law, finance or tax subjects of a content satisfactory to the board and an additional twelve semester credits in accounting, auditing and tax subjects of a content satisfactory to the board, not necessarily as part of the individual's undergraduate or graduate work; (ii) a baccalaureate degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed at least a total of twenty-four semester credits, which credits shall be in accounting and auditing, business law, finance or tax subjects of a content satisfactory to the board, not necessarily as a part of his undergraduate work; or (iii) a Master's Degree or other post-graduate degree from a college or university accredited by a nationally recognized accrediting agency recognized by the United States Department of Education, or a college or university approved by the board, and completed at least a total of twenty-four semester credits, which credits shall be in accounting and auditing, 13 business law, finance or tax subjects of a content satisfactory to the board, not necessarily as part of his undergraduate or graduate work.
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	
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 Pennsylvania Certified Public Accountant (CPA) PLC requirements.
- DOES NOT meet Pennsylvania 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