

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

State	South Carolina
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	South Carolina Board of Accountancy
PLC Agency Address (Address)	Synergy Business Park, Kingstree Bldg
PLC Agency Address (Address2)	110 Centerview Dr
PLC Agency Address (City), (State, Zip Code)	Columbia SC 29210
PLC Agency Contact Name	Doris Cubitt, CPA
PLC Agency Point of Contact Title	Administrator
PLC Agency Contact Phone	(803) 896-4770
PLC Agency Contact Email	Accountancy@LLR.sc.gov
PLC Agency Website URL	<a href="http://www.llr.state.sc.us/pol/accountancy/index.asp?file=licensure.htm">http://www.llr.state.sc.us/pol/accountancy/index.asp?file=licensure.htm</a>
Links to Rules/Regulations/Statutes	<a href="http://www.llr.state.sc.us/pol/accountancy/index.asp?file=laws.htm">http://www.llr.state.sc.us/pol/accountancy/index.asp?file=laws.htm</a>
Parent Agency Name	South Carolina Department of Labor, Licensing and Regulation (LLR)
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	

APPR

Accreditation required for Degree-Granting Institutions	No Accreditation Required
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	B) To meet the educational requirement as part of the one hundred fifty semester hours of education, the applicant must demonstrate successful completion of: (1) at least thirty-six semester hours of accounting in courses that are applicable to a baccalaureate, masters, or doctoral degree and which cover financial accounting, managerial accounting, taxation, and auditing, of which at least twenty-four semester hours must be taught at the junior level or above; and (2) at least thirty-six semester hours of business courses that are applicable to a baccalaureate, masters, or doctoral degree and which may include macro and micro economics, finance, business law, management, computer science, marketing, and accounting hours not counted in item (1).
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	No
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	American Institute of CPA (AICPA) Exam
2. Examination Title	AICPA Comprehensive Course passing grade of 90 or above
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 South Carolina Certified Public Accountant (CPA) PLC requirements.
- DOES NOT meet South Carolina 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**

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Website disclosure pages updated.

Director, Online & Continuing Education Review