

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

State	Tennessee
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Tennessee State Board of Accountancy
PLC Agency Address (Address)	500 James Robertson Pkwy
PLC Agency Address (Address2)	
PLC Agency Address (City), (State, Zip Code)	Nashville TN 37243-5065
PLC Agency Contact Name	Julie Mix McPeak
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	(888) 453-6150
PLC Agency Contact Email	Accountancy.Board@TN.Gov
PLC Agency Website URL	<a href="http://www.tn.gov/commerce/section/accountancy">http://www.tn.gov/commerce/section/accountancy</a>
Links to Rules/Regulations/Statutes	<a href="http://share.tn.gov/sos/rules/0020/0020.htm">http://share.tn.gov/sos/rules/0020/0020.htm</a>
Parent Agency Name	Department of Commerce and Insurance
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	Bachelor Degree

Professional Licensure/Certification	
The PLC Agency requires specific type of Education Hours to be eligible for PLC	Semester Credit Hours Other: 150
Total Credit Hours above/Post Education Hours Required to be eligible for PLC	
Specific Education Undergraduate Requirements	At least 150 semester hours of college education, including a baccalaureate or higher degree conferred by a regionally accredited college or university recognized by the Board which includes: At least 30 semester (or 45 quarter) hours in accounting, including at least 24 semester hours completed at the upper division level, AND At least 24 semester (or 36 quarter) hours in general business.
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 Certified Public Accountant (CPA) Examination - All 4 sections
2. Examination Title	AICPA Ethics Examination passing grade
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 Tennessee Certified Public Accountant (CPA) PLC requirements.
- DOES NOT meet Tennessee 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