

Memorandum

April 26, 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 Texas below. At the end of the document, please indicate if NSU degree/certificate program meets or do not meet these pre-education requirements.

State	Texas
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Texas State Board of Public Accountancy
PLC Agency Address (Address)	333 Guadalupe
PLC Agency Address (Address2)	Tower III, Suite 900
PLC Agency Address (City), (State), Zip Code	Austin TX 78701-3900
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	512-305-7800
PLC Agency Contact Email	executive@tsbpa.texas.gov
PLC Agency Website URL	http://www.tsbpa.texas.gov/
Links to Rules/Regulations/Statutes	http://texreg.sos.state.tx.us/public/readtac\$ext.ViewTAC?tac_view=3&ti=22&pt=22
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?	
URL for approval process information	
Accreditation required for Degree-Granting Institutions	

Degree Requirements to be eligible for Professional Licensure/Certification	Bachelor Degree Master Degree Other:
The PLC Agency requires specific type of Education Hours to be eligible for PLC	Semester Credit Hours Other:
Total Credit Hours above/Post Education Hours Required to be eligible for PLC	150
Specific Education Undergraduate Requirements	<p>TITLE 22 EXAMINING BOARDS PART 22 TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY CHAPTER 511 ELIGIBILITY SUBCHAPTER C EDUCATIONAL REQUIREMENTS RULE §511.56 Educational Qualifications under the Act (a) An applicant for the UCPAE who met the educational requirements of a prior Act that were in effect at the time of taking the initial examination shall continue to be examined under those requirements unless the applicant chooses to meet the education requirements of the current Act. (b) An applicant for the UCPAE under the current Act shall meet the following educational requirements at the time of filing the initial application to take the examination and in order to qualify to take the examination: (1) hold a baccalaureate or graduate degree conferred by an institution of higher education as defined by §511.52 of this chapter (relating to Recognized Institutions of Higher Education) recognized by the board; and (2) complete no fewer than 150 semester hours or quarter-hour equivalents of courses, as defined by §511.59 of this chapter (relating to Definition of 150 Semester Hours) and consisting of: (A) no fewer than 30 semester hours or quarter-hour equivalents of upper level accounting courses as defined by §511.57 of this chapter (relating to Qualified Accounting Courses); (B) no fewer than 24 semester hours or quarter-hour equivalents of upper level related business courses, as defined by §511.58 of this chapter (relating to Definitions of Related Business Subjects and Ethics Courses); and (C) a 3-semester-hour board-approved ethics course as defined by §511.58 of this chapter.</p>
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)?	Other:
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 Examination
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:	Other:

The NSU Bachelor of Science Professional Accountancy program

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

Department Chair Approval

APPROVAL CHAIR 05/10/18

Dean Approval

APPROVED 05/11/18

Monica stamped per Dr. Mantz email 5/10/18

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 05/17/18

Website disclosure pages updated.

Director, Online & Continuing Education Review