

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

State	Virginia
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Virginia Board of Accountancy
PLC Agency Address (Address)	Virginia Board of Accountancy
PLC Agency Address (Address2)	9960 Maryland Drive, Suite 402
PLC Agency Address (City), (State, Zip Code)	Henrico VA 23233
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	(804) 367-8505
PLC Agency Contact Email	boa@boa.virginia.gov
PLC Agency Website URL	<a href="http://www.boa.virginia.gov/index.shtml">http://www.boa.virginia.gov/index.shtml</a>
Links to Rules/Regulations/Statutes	§ 54.1-4409.2, Code of Virginia <a href="http://law.lis.virginia.gov/vacode/title54.1/chapter44/section54.1-4409.2/">http://law.lis.virginia.gov/vacode/title54.1/chapter44/section54.1-4409.2/</a> , and <a href="http://law.lis.virginia.gov/admincode/title18/agency5/chapter22/section70/">http://law.lis.virginia.gov/admincode/title18/agency5/chapter22/section70/</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 Other: 150
Total Credit Hours above/Post Education Hours Required to be eligible for PLC	
Specific Education Undergraduate Requirements	A. In order for a person to take the CPA examination through Virginia, he must have obtained from one or more accredited institutions or from the National College at least 120 semester hours of education, a baccalaureate or higher degree, and an accounting concentration or equivalent prior to taking any part of the CPA examination. B. For the purpose of complying with subsection A of this section and with subdivision A 1 a of § 54.1-4409.2 ( <a href="http://law.lis.virginia.gov/vacode/54.1-4409.2/">http://law.lis.virginia.gov/vacode/54.1-4409.2/</a> ) of the Code of Virginia, obtaining an accounting concentration or equivalent requires obtaining at a minimum: 1. 24 semester hours of accounting courses, including courses in auditing, financial accounting, management accounting, and taxation; and 2. 24 semester hours of business courses, no more than six semester hours of which could be considered accounting courses. Principles or introductory accounting courses cannot be considered in determining whether a person has obtained the 48 minimum number of semester hours required for an accounting concentration or equivalent.
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	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 Virginia Certified Public Accountant (CPA) PLC requirements.
- DOES NOT meet Virginia 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