

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

State	Idaho
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Idaho State Board of Accountancy
PLC Agency Address (Address)	PO Box 83720
PLC Agency Address (Address2)	
PLC Agency Address (City), (State, Zip Code)	Boise ID 83720-0002
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	208-334-2490
PLC Agency Contact Email	kent.absec@isba.idaho.gov
PLC Agency Website URL	https://isba.idaho.gov/
Links to Rules/Regulations/Statutes	https://adminrules.idaho.gov/rules/current/01/
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
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	An applicant shall be deemed to have met the education requirement for licensure if, as part of the one hundred fifty (150) semester hours of education, the applicant has met any one (1) of the following four (4) conditions: (conditions 1&2 see graduate requirements) 3) Earned a baccalaureate degree from a program that is accredited in business by an accrediting agency approved by the Board and completed twenty-four (24) semester hours in accounting at the undergraduate or graduate level including coverage of, but not necessarily separate courses in, the subjects of financial accounting, auditing, taxation, and management accounting; and completed at least twenty-four (24) semester hours in business courses (other than accounting courses) at the undergraduate or graduate level; or 4) Earned a baccalaureate or higher degree and completed at least twenty-four (24) semester hours in accounting at the upper division or graduate level at an institution approved by the Board and including coverage of, but not necessarily separate courses in, the subjects of financial accounting, auditing, taxation, and management accounting; and completed at least twenty-four (24) semester hours in business courses (other than accounting courses) at the undergraduate or graduate level.
Specific Education Graduate Requirements	An applicant shall be deemed to have met the education requirement for licensure if, as part of the one hundred fifty (150) semester hours of education, the applicant has met any one (1) of the following four (4) conditions: 1) Earned a gradua
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	All four sections of AICPA Exam
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 Bachelor of Science Professional Accountancy program



Meets Idaho Certified Public Accountant (CPA) PLC pre-education requirements.

DOES NOT meet Idaho 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