

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

State	Louisiana
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	State Board of CPAs of Louisiana
PLC Agency Address (Address)	601 Poydras Street, Suite 1770
PLC Agency Address (Address2)	
PLC Agency Address (City), (State), Zip Code	New Orleans LA 70130
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	504-566-1244
PLC Agency Contact Email	sitemaster@cpaboard.state.la.us
PLC Agency Website URL	http://cpaboard.state.la.us/
Links to Rules/Regulations/Statutes	http://cpaboard.state.la.us/rules-statutes/
Parent Agency Name	
Reciprocity Agreement?	Yes
Is the PLC Agency a member of a Reciprocity or Regional/National Compact	American Institute of Certified Public Accountants (AICPA) - CPAMobility.org National Association of State Boards of Accountancy (NASBA) - CPAMobility.org
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	

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	<p>Undergraduate Semester Hours Intermediate - 6 hours Cost accounting - 3 hours Income Tax - 3 hours Auditing [related to external reporting] - 3 hours 9 hours of accounting electives [see below *]</p> <p>Total Accounting Courses (Undergraduate) - 24 hours • Business courses (24 hours - not inclusive of Accounting courses): Including at least 3 semester hours in Commercial Law, as it affects accountancy for CPA examination candidates [see below **]</p> <p>Total Business Courses Undergraduate - 24 hours - or- Graduate - 24 hours [or a combination of undergrad & grad of 24 hours) ** See addendum regarding the law requirement. [The first law course offered by most universities does not satisfy this requirement. Usually the first law course is a requirement of the university; the second course at most universities is the acceptable course to take the CPA examination. However, please review the course syllabus to determine if you must take both courses.] The specified 24 hours (or 21 graduate level) of accounting courses and at least 24 hours of qualifying business courses must be earned by either personal class attendance or in correspondence/distance course credits earned at an accredited university. Introductory "management" accounting courses (which typically emphasize management accounting principles and decision-making for internal managers) at the undergraduate or graduate level will not qualify toward satisfying the nine (9) semester hours of accounting electives within the 24 hours of required accounting hours. And, such courses will not count toward the 24 hours of required business courses. Furthermore, a student who has credit in both undergraduate and graduate level for the introductory "management" accounting course will only receive credit for one of the courses in satisfying the 150 hour requirement to become licensed. In addition, such courses do not substitute</p>

	for the required financial reporting related "Cost" or "Managerial Cost" accounting course which is required for accounting majors and which emphasizes cost accounting and financial reporting of inventories for manufacturers, production activities, processors and related topics.
Specific Education Graduate Requirements	Graduate Semester Hours Intermediate - 3 hours Cost - 3 hours Income Tax (individual) - 3 hours Auditing [related to external reporting] - 3 hours 9 hours of accounting electives [see below *] Total Accounting Courses (Graduate) -
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	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 Louisiana Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet Louisiana 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