

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

State	Montana
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Montana Board of Public Accountants
PLC Agency Address (Address)	301 S Park
PLC Agency Address (Address2)	
PLC Agency Address (City), (State, Zip Code)	Helena MT 59601
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	406-841-2300
PLC Agency Contact Email	dlibsdpac@mt.gov
PLC Agency Website URL	<a href="http://boards.bsd.dli.mt.gov/pac">http://boards.bsd.dli.mt.gov/pac</a>
Links to Rules/Regulations/Statutes	<a href="http://boards.bsd.dli.mt.gov/pac#873">http://boards.bsd.dli.mt.gov/pac#873</a>
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) - <a href="http://CPAmobility.org">CPAmobility.org</a>
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	For exams taken/passed in November 1997 or after, applicants for examination and/or licensure must have completed the following education from an accredited four-year institution at the time of applying to sit for the exam: At least 24 semester hours (36 quarter hours) of accounting courses above the introductory level, to include one course in each of the following: Financial accounting; Auditing; Taxation; Management accounting; AND At least 24 semester hours (36 quarter hours) in non-accounting, general business courses. Examples of business courses include information systems, business law, finance, economics, marketing, ethics, organizational behavior, quantitative applications in business and communication skills. Subsequent to successful passage of the exam, applicants for licensure must have: Graduated from an accredited college or university with a baccalaureate degree; and Successfully completed at least 150 semester hours (225 quarter hours) of credit. An accredited school is one that is accredited by the American Assembly of Collegiate Schools of Business, or one of the regional accrediting agencies in Board rule under ARM 24.201.501.
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 CPA Exam
2. Examination Title	AICPA Ethics Professional Course/Exam
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 Montana Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet Montana 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**

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Website disclosure pages updated.

Director, Online & Continuing Education Review