

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

State	North Dakota
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	North Dakota State Board of Accountancy
PLC Agency Address (Address)	2701 S. Columbia Road, Suite D
PLC Agency Address (Address2)	
PLC Agency Address (City), (State, Zip Code)	Grand Forks ND 58201-6029
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	800-532-5904
PLC Agency Contact Email	ndsba@nd.gov
PLC Agency Website URL	<a href="http://www.nd.gov/ndsba/">http://www.nd.gov/ndsba/</a>
Links to Rules/Regulations/Statutes	<a href="http://www.nd.gov/ndsba/regulations.html">http://www.nd.gov/ndsba/regulations.html</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?	
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	7. Education: [Revised July 2015] The required education is "... at least 150 semester hours of college education including a baccalaureate or higher degree or its equivalent conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by board rule to be appropriate." An acceptable college is one that is accredited by one of the six regional accrediting associations listed at <a href="http://chea.org/Directories/regional.asp">chea.org/Directories/regional.asp</a> . Unaccredited college credits are acceptable if accepted for transfer credit by an accredited school. <a href="http://www.nd.gov/ndsba/becoming-a-cpa.html">http://www.nd.gov/ndsba/becoming-a-cpa.html</a>
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	

<b>PIFWC Requirement Details</b>	
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	Professional Ethics: AICPA Comprehensive Course
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 North Dakota Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet North Dakota 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