

**Memorandum**

October 16, 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 Arizona below. At the end of the document please indicate if NSU degree/certificate programs meet or do not meet these requirements.

State	Arizona
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Arizona State Board of Accountancy
PLC Agency Address (Address)	100 N 15th Ave
PLC Agency Address (Address2)	Suite 165
PLC Agency Address (City), (State, Zip Code)	Phoenix AZ 85007
PLC Agency Contact Name	Renee Jordan
PLC Agency Point of Contact Title	Administrative Assistant II
PLC Agency Contact Phone	(602) 364-0804
PLC Agency Contact Email	rjordan@azaccountancy.gov
PLC Agency Website URL	<a href="http://www.azaccountancy.gov/">http://www.azaccountancy.gov/</a>
Links to Rules/Regulations/Statutes	<a href="http://www.azaccountancy.gov/AboutUs/ArizonaRevisedStatutes.aspx">http://www.azaccountancy.gov/AboutUs/ArizonaRevisedStatutes.aspx</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) - 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	No Accreditation Required
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	Baccalaureate degree or higher degree and 150 semester hours from an accredited institution or a college or university that maintains standards comparable to those of an accredited institution 36 semester hours of non duplicative accounting courses of which 30 semester hours must be upper level 30 semester hours of related courses
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 AICPA Examination
2. Examination Title	ASPCA Professional Ethics for CPA
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:	Other: A.R.S. § 41-1080 requires, in general, that a person applying for a license must submit documentation to the licensing agency that satisfactorily demonstrates that the applicant is lawfully present in the United States.

The NSU Bachelor of Science Professional Accountancy program

- Meets Arizona Certified Public Accountant (CPA) PLC requirements.
- DOES NOT meet Arizona Certified Public Accountant (CPA) PLC requirements.
- Additional information is needed to make determination:

Department Chair Approval

**APPROVAL CHAIR 10/23/17**

Dean Approval

**APPROVAL DEAN 10/24/17**

Provost/VPAA Approval

**APPROVAL PROVOST/VPAA 11/01/17**



Website disclosure pages updated.

Director, Online & Continuing Education Review