

Memorandum

March 6, 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 North Carolina below. At the end of the document please indicate if NSU degree/certificate programs meet or do not meet these requirements.

State	North Carolina
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	North Carolina State Board of Certified Public Accountant Examiners
PLC Agency Address (Address)	1101 Oberlin Road
PLC Agency Address (Address2)	Suite 104
PLC Agency Address (City), (State, Zip Code)	Raliegh NC 27605-1169
PLC Agency Contact Name	Felecia Ashe
PLC Agency Point of Contact Title	Accounting Specialist
PLC Agency Contact Phone	(919) 733-4223
PLC Agency Contact Email	feleciaa@nccpaboard.gov
PLC Agency Website URL	http://nccpaboard.gov/about/
Links to Rules/Regulations/Statutes	http://nccpaboard.gov/welcome/nccs-chapter-93-certified-public-accountants/
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?	No
URL for approval process information	
Accreditation required for Degree-	Yes - Regional (HLC, SACS, MSCHE, etc.)

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 Other
Total Credit Hours above/Post Education Hours Required to be eligible for PLC	150
Specific Education Undergraduate Requirements	<p>08A .0309 Concentration in Accounting (effective 02/01/2016) (a) A concentration in accounting includes: (1) at least 30 semester hours, or the equivalent in quarter hours, of undergraduate accountancy courses that shall include no more than six semester hours of accounting principles and no more than three semester hours of business law; or (2) at least 20 semester hours or the equivalent in quarter hours, of graduate accounting courses that are open exclusively to graduate students; or (3) a combination of undergraduate and graduate courses that would be equivalent to Subparagraph (1) or (2). (b) In recognition of differences in the level of graduate and undergraduate courses, one semester (or quarter) hour of graduate study in accounting is considered the equivalent of one and one-half semester (or quarter) hours of undergraduate study in accounting. (c) Up to four semester hours, or the equivalent in quarter hours, of graduate income tax courses completed in law schools may count towards the semester hour requirement of Paragraph (a) of this Rule. (d) When, in the Board's determination, an accounting course duplicates another course previously taken, only the semester (or quarter) hours of one of the courses shall be counted in determining if the applicant has a concentration in accounting. (e) Accounting courses include such courses as principles courses at the elementary, intermediate and advanced levels; managerial accounting; business law; cost accounting; fund accounting; auditing; and taxation. There are many college courses offered that would be helpful in the practice of accountancy, but are not included in the definition of a concentration in accounting. Such courses include business finance, business management, computer science, economics, writing skills, accounting internships, and CPA exam review.</p>

Specific Education Graduate Requirements	
Does the PLC Agency regulate Post-Licensure/Certification programs?	No
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	No
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 Certified Public Accountant (CPA) Examination - All 4 sections
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 (Degree/Certificate) program



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

Department Chair Approval

APPROVAL CHAIR 08/04/17

Dean Approval

APPROVAL DEAN 08/08/17

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 08/13/17



Website disclosure pages updated.

Director, Online & Continuing Education Review