

Memorandum

August 27, 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 Ohio below. At the end of the document, please indicate if NSU degree/certificate program meets or do not meet these pre-education requirements.

State	Ohio
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Accountancy Board of Ohio
PLC Agency Address (Address)	77 South High Street
PLC Agency Address (Address2)	Suite 1820
PLC Agency Address (City), (State, Zip Code)	Columbus OH 43215-6128
PLC Agency Contact Name	
PLC Agency Point of Contact Title	Executive Director
PLC Agency Contact Phone	(614) 466-4135
PLC Agency Contact Email	
PLC Agency Website URL	https://www.acc.ohio.gov/
Links to Rules/Regulations/Statutes	http://codes.ohio.gov/orc/4701
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-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	4701.06 Requirements for CPA certificate. (A).1.(b) On and after January 1, 2000, graduation with a baccalaureate or higher degree that includes successful completion of one hundred fifty semester hours of undergraduate or graduate education. The board by rule shall specify graduate degrees that satisfy this requirement and also by rule shall require any subjects that it considers appropriate. The total educational program shall include an accounting concentration with related courses in other areas of business administration, as defined by board rule.
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	Yes
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 Ohio Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet Ohio Certified Public Accountant (CPA) PLC pre-education requirements.
- Additional information is needed to make determination:

Department Chair Approval

APPROVAL CHAIR 09/21/18

Dean Approval

APPROVAL DEAN 09/21/18

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 10/02/18

Per conversation with Dr.
Lafave on 10.02.2018 REB

Website disclosure pages updated.

APPROVAL OCE 10/03/18

Director, Online & Continuing Education Review