

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

State	Rhode Island
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Rhode Island Board of Accountancy
PLC Agency Address (Address)	1511 Pontiac Ave., 68-2
PLC Agency Address (Address2)	
PLC Agency Address (City), (State, Zip Code)	Cranston RI 2920
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	401-462-9550
PLC Agency Contact Email	jovonna.edwards@dbr.ri.gov
PLC Agency Website URL	<a href="http://www.dbr.state.ri.us/divisions/accountancy/">http://www.dbr.state.ri.us/divisions/accountancy/</a>
Links to Rules/Regulations/Statutes	<a href="http://www.dbr.state.ri.us/rules/accountancy/">http://www.dbr.state.ri.us/rules/accountancy/</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?	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	<p>REGULATION 1: EDUCATION REQUIREMENT</p> <p>Section 1 Education Requirement A. An applicant will be deemed to have met the education requirement if, as part of the 150 semester hours of education, he or she has met any one of the following conditions: 1. Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency recognized by the Board. 2. Earned a graduate degree from a program that is accredited in business by an accrediting agency recognized by the Board and completed not less than twenty-four (24) semester hours in accounting at the undergraduate level or fifteen (15) semester hours at the graduate level, or an equivalent combination thereof. 3. Earned a baccalaureate degree or higher degree at an institution that is accredited by an accrediting agency recognized by the Board and completed not less than twenty-four (24) semester hours in accounting at the undergraduate or graduate level, and completed not less than 24 semester hours in business courses (other than accounting courses) at the undergraduate or graduate level. B. Under the conditions A(2) and A(3) described above, the accounting component of the education requirement must include not less than six (6) semester hours in both fundamental accounting and intermediate financial accounting and reporting and not less than three (3) semester hours in each of the following: advanced financial accounting and reporting, tax accounting and auditing. 2 C. The business courses must include not less than three (3) semester hours in both business law and economics. D. The applicant or the educational institution from which the baccalaureate or graduate degree is earned must demonstrate to the Board's satisfaction the integration of business ethics throughout the mandated core curriculum. E. An applicant who does not meet the 150 hour education</p>

	<p>requirement may sit for an examination after July 1, 1999 if the applicant has, at the time of the examination: (a) completed not less than 120 semester hours of education; and (b) met one of the conditions specified in section A; provided, however, that an applicant who successfully passes the examination will not be eligible to receive a certificate until the applicant completes the 150 hour requirement and the experience requirement.</p> <p>Section 2 Curriculum Recommendations In order to provide meaning to the education requirement, the Board encourages educational institutions to experiment in providing an educational experience to students to prepare them for the profession in the twenty-first century. In order to provide guidance to applicants and to educational institutions with respect to subjects which the Board determines to be important to fulfill this requirement, the Board offer the following curriculum suggestions: A. General Education: Ethics, Economics, Globalization, Computers, Communication, Mathematics and Statistics and Behavioral Sciences. B. Business Education: Economics, Quantitative Applications in Business, Legal and Social Environment of Business, Communication Skills, Business Law, Business Ethics, Marketing, Globalization, Finance, Total Quality Management, Organization, Group and Individual Behavior and Accountant's Legal Liability. C. Accounting Education: Auditing, Taxation, Financial Accounting, Professional Ethics and Responsibility, Managerial Accounting, Internships and Accounting Information Systems.</p>
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	AICPA Examination
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 Rhode Island Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet Rhode Island 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