

**Memorandum**

March 22, 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 Utah below. At the end of the document, please indicate if NSU degree/certificate program meets or do not meet these pre-education requirements.

|  |   |
|--|---|
| State  | Utah  |
| Professional Licensure/Certification Title   | Certified Public Accountant   |
| Professional Licensure/Certification Short Title/Acronym   | CPA   |
| PLC Agency   | Utah Board of Accountancy   |
| PLC Agency Address (Address)   | PO Box 146741   |
| PLC Agency Address (Address2)  |   |
| PLC Agency Address (City), (State), Zip Code   | Salt Lake City UT 84114-6741  |
| PLC Agency Contact Name  |   |
| PLC Agency Point of Contact Title  |   |
| PLC Agency Contact Phone   | Toll-free: 866-275-3675   |
| PLC Agency Contact Email   | crogers@utah.gov  |
| PLC Agency Website URL   | <a href="http://www.dopl.utah.gov/licensing/accountancy.html">http://www.dopl.utah.gov/licensing/accountancy.html</a> |
| Links to Rules/Regulations/Statutes  | <a href="http://www.dopl.utah.gov/licensing/accountancy.html">http://www.dopl.utah.gov/licensing/accountancy.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  | 58-26a-302.(1).d) submit a certified transcript of credits from an accredited institution acceptable to the board showing: (i) successful completion of a total of 150 semester hours or 225 quarter hours of collegiate level education with a concentration in accounting, auditing, and business; (ii) a baccalaureate degree or its equivalent at a college or university approved by the board; and (iii) compliance with any other education requirements established by rule by the division in collaboration with the board in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act; |
| 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)?                                    | Other:   |
| 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  | AICPA Uniform CPA 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:  | Other:                        |

The NSU Bachelor of Science Professional Accountancy program

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

Department Chair Approval

**APPROVAL CHAIR 05/02/18**

Dean Approval

**APPROVAL DEAN 05/03/18**

Provost/VPAA Approval

**APPROVAL PROVOST/VPAA 05/07/18**



Website disclosure pages updated.

Director, Online & Continuing Education Review