

## 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 Alabama below. At the end of the document please indicate if NSU degree/certificate programs meet or do not meet these requirements.

State	Alabama
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Alabama State Board of Public Accountancy
PLC Agency Address (Address)	Alabama State Board of Public Accountancy
PLC Agency Address (Address2)	PO Box 300375
PLC Agency Address (City), (State), Zip Code	Montgomery AL 36130-0375
PLC Agency Contact Name	Carol J. Preston, CPA
PLC Agency Point of Contact Title	Deputy Executive Director
PLC Agency Contact Phone	(334) 242-5700
PLC Agency Contact Email	carol.preston@asbpa.alabama.gov
PLC Agency Website URL	<a href="https://www.asbpa.alabama.gov/">https://www.asbpa.alabama.gov/</a>
Links to Rules/Regulations/Statutes	<a href="http://alisondb.legislature.state.al.us/acas/CodeOfAlabama/1975/24046.htm">http://alisondb.legislature.state.al.us/acas/CodeOfAlabama/1975/24046.htm</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	Yes - Regional (HLC, SACS, MSCHE, etc.)

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	
Specific Education Undergraduate Requirements	<p>(d) Persons who first sit for the uniform CPA exam on or after January 1, 2016, must have completed a total of 120 semester hours or 180 quarter hours of postsecondary education, including a baccalaureate degree at a college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Universities, with a concentration in accounting or the substantial equivalent as determined by the board. The candidate shall be determined to have a concentration in accounting or its substantial equivalent upon presenting evidence to the Board that he or she has satisfied any one of the following: 1. The candidate shall have completed (i) at least 24 semester hours or equivalent quarter hours in accounting (excluding introductory courses) at the upper division undergraduate and/or graduate level including minimum requirements in each of the following subject areas: (I) Financial Accounting - 9 semester hours (II) Auditing - 3 semester hours (III) Taxation - 6 semester hours (IV) Management Accounting - 3 semester hours (V) Governmental and Not-For-Profit Accounting - 3 semester hours; and (ii) at least three (3) semester or equivalent quarter hours in business law, concentrating primarily on the Uniform Commercial Code; and (iii) at least 24 semester or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following subject areas: economics; legal and social environment of business; business law (in addition to the three hours required above); marketing; finance; organization, group, and individual behavior; quantitative applications in business; communication skills, and business ethics; or 2. The candidate shall have been awarded a graduate degree in accounting from a program that, as of the date of granting said degree, is accredited in accounting by the American Assembly</p>

	of Collegiate Schools of Business (AACSB), or comparable accrediting organization recognized by the Board; or 3. The candidate shall have been awarded a graduate degree from a program that, as of the date of granting said degree, is accredited in business by the AACSB, or comparable accrediting organization recognized by the Board, and completed a course of instruction that includes all of the requirements specified in 1. above.
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 Alabama Certified Public Accountant (CPA) PLC requirements.
- DOES NOT meet Alabama 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 10/16/17**

Provost/VPAA Approval

**APPROVAL PROVOST/VPAA 10/27/17**

Website disclosure pages updated.

Director, Online & Continuing Education Review

# Online and Continuing Education

 **NORTHERN STATE UNIVERSITY** 

*Connecting where you are with  
where you want to be.*

October 6, 2017

Carol J. Preston  
Alabama State Board of Public Accountancy  
PO Box 300375  
Montgomery AL 36130-0375

Subj: CERTIFIED PUBLIC ACCOUNTANT (CPA) PRE-EDUCATION REQUIREMENTS

Dear Ms. Preston,

To comply with disclosure requirements of the US Department of Education regulation §668.50(b)(7) Professional Licensure/Certification (PLC) pre-education requirements and National Council – State Authorization Reciprocal Agreements (NC-SARA), Northern State University has reviewed the pre-education requirements for Alabama Certified Public Accountant Licensing. After comparing the NSU Bachelor of Science Professional Accountancy (BSPA) curriculum with the Alabama CPA Statute(s) pre-education requirements, we have identified one course discrepancy.

Alabama requirement (IV) Management Accounting – 3 semester hours. The NSU BSPA curriculum does not require specific Management Accounting course. However, the BSPA curriculum does require two accounting courses with management content ACCT 211 and ACCT 320 see course descriptions below.

## **ACCT 211 - Principles of Accounting II**

---

A continuation of ACCT 210 with emphasis on partnership and corporate structures, management decision-making, cost control, and other selected topics. Prerequisite: ACCT 210 **3 credits**

## **ACCT 320 - Cost Accounting**

---

The study of principles and techniques for accumulating, reporting, and analyzing cost information for decision-making and external reporting. The use of cost accounting systems for planning and controlling cost responsibility centers is emphasized. Consideration is given to the appropriate use of various cost accounting methods such as activity-based costing, target costing, and just in time management techniques in service and manufacturing industries. Prerequisite: ACCT 211 **3 credits**

Will ACCT 211/ACCT 320 courses meet Alabama CPA Licensing pre-education requirement?

Sincerely,

Ronald E. Brownie  
Director

## Brownie, Ronald E

---

**From:** Preston, Carol <Carol.Preston@asbpa.alabama.gov>  
**Sent:** Thursday, October 5, 2017 4:28 PM  
**To:** Brownie, Ronald E  
**Cc:** Preston, Carol  
**Subject:** RE: ALABAMA CPA LICENSING PRE-EDUCATION REQUIREMENT

Mr. Brownie:

As long as the school is regionally accredited, the ACCT 320 Cost Accounting course will qualify as the 3 hours required in Management Accounting.

Regards,

Carol J. Preston, CPA, CPM, CGMA  
Deputy Executive Director  
Alabama State Board of Public Accountancy  
P.O. Box 300375  
Montgomery, AL 36130-0375

PH 334-242-5700  
FAX 334-242-2711  
In-State WATS 1-800-435-9743

---

**From:** Brownie, Ronald E [mailto:RONALD.BROWNIE@NORTHERN.EDU]  
**Sent:** Wednesday, October 04, 2017 11:48 AM  
**To:** Preston, Carol <Carol.Preston@asbpa.alabama.gov>  
**Subject:** ALABAMA CPA LICENSING PRE-EDUCATION REQUIREMENT

Hi Ms. Preston,

Please review attached exception request.

Sincerely,

Ronald E. Brownie

Director, Online & Continuing Education

Northern State University

1200 S Jay Street

Aberdeen SD 57401

[Ronald.Brownie@northern.edu](mailto:Ronald.Brownie@northern.edu)

Phone: 6056262568

Fax: 6056262542