

## 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 Accounting (CPA) in the state of Florida below. At the end of the document please indicate if NSU degree/certificate programs meet or do not meet these requirements.

State	Florida
Professional Licensure/Certification Title	Certified Public Accounting
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Division of Certified Public Accounting
PLC Agency Address (Address)	Division of Certified Public Accounting
PLC Agency Address (Address2)	240 NW 76th Drive, Suite A
PLC Agency Address (City), (State, Zip Code)	Gainesville FL 32760
PLC Agency Contact Name	Veloria A. Kelly
PLC Agency Point of Contact Title	Director
PLC Agency Contact Phone	(850) 487-1395
PLC Agency Contact Email	
PLC Agency Website URL	<a href="http://www.myfloridalicense.com/dbpr/pro/division/Servicesthatrequirelicense_cpa.html">http://www.myfloridalicense.com/dbpr/pro/division/Servicesthatrequirelicense_cpa.html</a>
Links to Rules/Regulations/Statutes	<a href="http://www.myfloridalicense.com/dbpr/cpa/statutes.html">http://www.myfloridalicense.com/dbpr/cpa/statutes.html</a>
Parent Agency Name	Florida Department Business Professional Regulation
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	
The PLC Agency requires specific type of Education Hours to be eligible for PLC	Semester Credit Hours Quarter Credit Hours
Total Credit Hours above/Post Education Hours Required to be eligible for PLC	150 Semester or 200 Quarter
Specific Education Undergraduate Requirements	TOTAL UPPER DIVISION ACCOUNTING HOURS: 36 semester or 54 quarter to include the following: Taxation, Auditing, Financial, Cost/Managerial and Accounting Info Systems. TOTAL UPPER DIVISION GENERAL BUSINESS HOURS: 39 semester hours or 58 quarter hours to include the following: six (6) semester hours or eight (8) quarter hours of business law. One course can be at a lower lever (freshman or sophomore), the other course must be upper division (junior level or higher). Business Law 1 and Legal Environment of Business are often considered duplicate.
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	One (1) Year

PIFWC Requirement Details	Must be verified by a licensed CPA (This experience can be obtained prior to the application, while sitting for the exam or after all four parts of the exam has been passed. However, requirements to sit for the exam must be met before work experience commences.)
Does the PLC Agency or State require prior notification for PIFWC	No
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 Florida Certified Public Accounting (CPA) PLC requirements.

DOES NOT meet Florida Certified Public Accounting (CPA) PLC requirements.

Additional information is needed to make determination  
 Florida requires 36 credits of upper division accounting credits. Our program requires 33 credits. Also, Florida requires 6 credit of business law. The rules state that Business often considered the same course. Will BADM 350 and BADM 351 be considered the same course in Florida?

Department Chair Approval

**APPROVAL CHAIR 08/04/17**

Dean Approval

**APPROVAL DEAN 08/08/17**

Provost/VPAA Approval

**APPROVAL PROVOST/VPAA 08/13/17**

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Website disclosure pages updated.

Director, Online & Continuing Education Review