

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

State	Indiana
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Indiana Board of Accountancy
PLC Agency Address (Address)	Indiana Government Center S.
PLC Agency Address (Address2)	402 West Washington Street, Room W072
PLC Agency Address (City), (State), Zip Code	Indianapolis IN 46204-2246
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	317-234-8800
PLC Agency Contact Email	pla14@pla.in.gov
PLC Agency Website URL	http://in.gov/pla/accountancy.htm
Links to Rules/Regulations/Statutes	http://in.gov/pla/2666.htm
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	IC 25-2.1-3-2Examination; qualifications; education requirement Sec. 2. A first time examination candidate must have at least one hundred fifty (150) semester hours (or the equivalent if a different grading period is used) of college education, including a baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by the board to be appropriate. As added by P.L.30-1993, SEC.7. Amended by P.L.87-1996, SEC.4; P.L.6-2003, SEC.1. at least 24 semester hours in accounting at the undergraduate or graduate level which must include courses covering the following subjects: financial accounting, auditing, taxation, managerial accounting; and at least 24 semester hours in business administration and economics courses, other than accounting courses, which may include: up to six semester hours of business and tax law courses up to six semester hours of computer science courses
Specific Education Graduate Requirements	Earned 150 semester hours in general education which must include a graduate degree from a college or university that is accredited by an accrediting organization recognized by the Board, and completed: at least 24 semester hours in accounting at the
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	All four sections of 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 Indiana Certified Public Accountant (CPA) PLC pre-education requirements.

DOES NOT meet Indiana 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