

Memorandum

October 16, 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 Alaska below. At the end of the document please indicate if NSU degree/certificate programs meet or do not meet these requirements.

State	Alaska
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Board of Public Accountancy
PLC Agency Address (Address)	550 West 7th Ave
PLC Agency Address (Address2)	Suite 1500
PLC Agency Address (City), (State), Zip Code	Anchorage AK 99501
PLC Agency Contact Name	Cori Hondolero
PLC Agency Point of Contact Title	Executive Administrator
PLC Agency Contact Phone	(907) 269-8160
PLC Agency Contact Email	cori.hondolero@alaska.gov
PLC Agency Website URL	https://www.commerce.alaska.gov/web/cbpl/ProfessionalLicensing/BoardofPublicAccountancy.aspx
Links to Rules/Regulations/Statutes	https://www.commerce.alaska.gov/web/portals/5/pub/CPARegulations.pdf
Parent Agency Name	Department of Commerce, Community, and Economic Development Division of Corporations, Business, and Professional Licensing
Reciprocity Agreement?	No
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	No Accreditation Required
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	(a) The education and experience requirements for an applicant are a baccalaureate degree or its equivalent conferred by a college or university acceptable to the board and additional semester hours or post -baccalaureate study so that the total educational program includes at least 150 hours, with an accounting concentration or equivalent as determined by the board by regulation to be appropriate, and two years of accounting experience satisfactory to the board . (b) Notwithstanding (a) of this section, the board may grant a license to an applicant who has (1) not completed the 150-hour educational program required by (a) of this section if the applicant has received a baccalaureate degree, or its equivalent, before January 1, 2001, from a college or university acceptable to the board, and if the applicant satisfies the other criteria established by the board by regulation for receiving the license ; or (2) completed a baccalaureate degree, or its equivalent, before January 1, 2008, from a college or university acceptable to the board, and additional semester hours of postbaccalaureate study so that the total educational program includes at least 150 hours, and the applicant has three years of accounting experience satisfactory to the board.
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	

See the following link for more information on Alaska.

We meet the requirements but am thinking we might want to include some additional language.

<https://nasba.org/exams/cpaexam/alaska/>

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	Uniform 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 Alaska Certified Public Accountant (CPA) PLC requirements.

DOES NOT meet Alaska 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 10/24/17

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 11/01/17

Website disclosure pages updated.

Director, Online & Continuing Education Review