

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

State	Connecticut
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Connecticut State Board of Accountancy
PLC Agency Address (Address)	Connecticut State Board of Accountancy
PLC Agency Address (Address2)	450 Columbus Boulevard, Suite 901
PLC Agency Address (City), (State), Zip Code	Hartford CT 6103
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	860-713-6000
PLC Agency Contact Email	DCP.LicenseCPA@ct.gov
PLC Agency Website URL	http://www.ct.gov/dcp/cwp/view.asp?Q=581488
Links to Rules/Regulations/Statutes	https://www.cga.ct.gov/current/pub/chap_389.htm
Parent Agency Name	
Reciprocity Agreement?	Yes
Is the PLC Agency a member of a Reciprocity or Regional/National Compact	American Institute of Certified Public Accountants (AICPA) - CPAmobility.org
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	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	<p>Sec. 20-280-22. Education requirements to obtain a certified public accountant certificate The following educational requirements shall be met before an applicant is eligible to apply for a certified public accountant certificate pursuant to section 20-280-21 of these regulations: (a) An applicant who takes the examination prior to January 1, 2000 shall be a graduate of an accredited college with a degree of bachelor. The college shall be accredited by the regional accrediting commission subscribing to the national policies and procedures established by the Council for Higher Education Accreditation; or a college of equivalent accreditation as determined by the Connecticut State Board of Accountancy. The candidate shall have received credit for at least 46 semester hours from such an accredited college in the study of accounting and related subjects, including, but not limited to, business law, economics, and finance; of which at least twenty-four semester hours shall be in the study of accounting. (b) Notwithstanding any other provision of these regulations to the contrary, an applicant who takes the examination prior to January 1, 2000 need only have the educational qualifications set forth in subsection (a) of this section to retake any or all parts of the examination on or after January 1, 2000. (c) An applicant who takes the examination for the first time on or after January 1, 2000 shall have completed 150 semester hours of college education, including a baccalaureate degree, at a college or university accredited by a regional accrediting commission subscribing to established national policies and procedures or of equivalent accreditation as determined by the Board. Such an applicant shall have received credit for at least 36 semester hours in accounting education, which may include the basic or introductory accounting course; at least 30 semester hours in economics and business administration</p>

	education other than accounting; and at least 60 semester hours in general education. The balance may consist of any for-credit courses, including courses in excess of the minimums set forth in the preceding sentence. (d) In lieu of subsections (a), (b) or (c) above, an applicant shall hold an authority to practice as a public accountant in the state of Connecticut under Section 20-281b of the General Statutes. (Adopted effective April 21, 1995; Amended April 29, 2008; Amended November 19, 2015)
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	
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 CPA Examination with grade of 75 or better.
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 Connecticut Certified Public Accountant (CPA) PLC pre-education requirements.

DOES NOT meet Connecticut Certified Public Accountant (CPA) PLC pre-education requirements.

Additional information is needed to make determination:

Requires 60 credit hours in general education.

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