

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

State	Illinois
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Illinois Department of Financial And Professional Regulation Public Accountancy Section
PLC Agency Address (Address)	320 W. Washington Street, 3rd Floor
PLC Agency Address (Address2)	
PLC Agency Address (City), (State, Zip Code)	Springfield IL 62786
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	800-560-6420
PLC Agency Contact Email	fpr.prfgroup01@illinois.gov
PLC Agency Website URL	http://www.idfpr.com/
Links to Rules/Regulations/Statutes	http://ilga.gov/legislation/ilcs/ilcs3.asp?ActID=1363&ChapAct=225%2%A0ILCS%2%A0450/&ChapterID=24&ChapterName=PROFESSIONS+AND+OCCUPATIONS&ActName=Illinois+Public+Accounting+Act
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
<p>Specific Education Undergraduate Requirements</p> <p>TITLE 23: EDUCATION AND CULTURAL RESOURCES SUBTITLE A: EDUCATION CHAPTER VI: BOARD OF EXAMINERS PART 1400 CERTIFICATE OF EDUCATION AND EXAMINATION REQUIREMENTS SECTION 1400.90 THE EDUCATIONAL REQUIREMENT</p> <p>Sub pagagraph 3) and 4)</p>	<p>Option 4 Degree: At least a baccalaureate degree in any concentration or graduate degree with a concentration other than accounting or business from a regionally accredited institution or approved equivalent institution. *** Total Hours: You must have completed 150 Semester Credit Hours*</p> <p>Accounting Hours: 30 Semester Credit Hours in accounting including: Managerial Accounting, Taxation, Financial Accounting, Audit and at least two (2) Semester Credit Hours of Research & Analysis (RAA)** Business Hours: 24 Semester Credit Hours in business including: Two (2) Semester Credit Hours (SCH) of Business Communication (BC) and three (3) SCH of Business Ethics (BE) *Quarter credit hours may be converted to Semester Credit Hours by multiplying quarter credit hours by two-thirds. **For purposes of meeting the accounting hours requirement, one graduate SCH is equivalent to 1.6 SCH earned at the undergraduate level. ***If a candidate has obtained a graduate degree from a non-AACSB /ACBSP accredited program, option 4 will be used to evaluate their credentials. Please note: Graduate accounting credit earned with an undergraduate degree (with no graduate degree earned yet-only enrolled in a graduate degree program) will be multiplied by 1.6 whether or not the credit has been taken from an AACSB or ACBSP accredited program.</p>
Specific Education Graduate Requirements	<p>Option 1 Degree: At least a graduate degree in accounting from a regionally accredited institution or approved equivalent institution and AACSB or ACBSP accredited accounting program. *** Total</p>

	Hours: You must have completed 150 Semester Credit H
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 UCPA 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 Illinois Certified Public Accountant (CPA) PLC pre-education requirements.

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

Additional information is needed to make determination:

2 semester credits are required of research & analysis. Will our BADM 482 Policy and Strategy qualify for this?

Department Chair Approval

Dean Approval

Provost/VPAA Approval

Website disclosure pages updated.

Director, Online & Continuing Education Review