

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

State	Maine
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Maine Board of Accountancy
PLC Agency Address (Address)	Dept. of Professional and Financial Regulation
PLC Agency Address (Address2)	35 State House Station
PLC Agency Address (City), (State), Zip Code	Augusta ME 4333
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	207-624-8603
PLC Agency Contact Email	catherine.m.carroll@maine.gov
PLC Agency Website URL	http://www.maine.gov/pfr/professionallicensing/professions/accountants/index.html
Links to Rules/Regulations/Statutes	http://www.mainelegislature.org/legis/statutes/32/title32ch113sec0.html
Parent Agency Name	
Reciprocity Agreement?	
Is the PLC Agency a member of a Reciprocity or Regional/National Compact	American Institute of Certified Public Accountants (AICPA) - CPAmobility.org National Association of State Boards of Accountancy (NASBA) - 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>The applicant must meet the educational requirements set forth in 32 MRSA §12228(3). The 150 semester hours required by 32 MRSA §12228(3) must include a minimum of 15 hours in one or more of the topic areas described in subsections A-L below. Of the minimum 15 hours, at least 3 hours must be earned in auditing and attestation services (subsection C).</p> <p>A. Financial accounting and reporting for business organizations B. Financial accounting and reporting for government and not-for-profit entities C. Auditing and attestation services D. Managerial or cost accounting E. Taxation F. Fraud examination G. Internal controls and risk assessment H. Financial statement analysis I. Accounting research and analysis J. Tax research and analysis K. Accounting information systems L. Ethics relevant to the practice of public accounting</p>
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	
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	AICPA Uniform CPA 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 Maine Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet Maine 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

Monica stamped per Dr. Mantz email 5/10/18

APPROVED 05/11/18

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 05/17/18

Website disclosure pages updated.

Director, Online & Continuing Education Review