

Memorandum

October 3, 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 Mississippi below. At the end of the document please indicate if NSU degree/certificate programs meet or do not meet these requirements.

State	Mississippi
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Mississippi State Board of Public Accountancy
PLC Agency Address (Address)	5 Old River Place
PLC Agency Address (Address2)	Suite 104
PLC Agency Address (City), (State), Zip Code	Jackson MS 39202-9449
PLC Agency Contact Name	Vicki Snowden
PLC Agency Point of Contact Title	Licensing Board Administrator
PLC Agency Contact Phone	(601) 354-7299
PLC Agency Contact Email	administrator@msbpa.ms.gov
PLC Agency Website URL	http://www.msbpa.ms.gov/Pages/Home.aspx
Links to Rules/Regulations/Statutes	http://www.msbpa.ms.gov/Pages/Rules.aspx
Parent Agency Name	
Reciprocity Agreement?	Yes
Is the PLC Agency a member of a Reciprocity or Regional/National Compact	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	Yes - Regional (HLC, SACS, MSCHE, etc.)

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	Education - Effective February 1, 1995, a first-time examination candidate must have completed at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a regionally accredited four-year college or university or the equivalent acceptable to the Board, with an accounting concentration determined by Board rule to be appropriate. Candidates who first sat before February 1, 1995, must have met the requirements in effect at that time. NOTE: Mississippi law (Code Section 73-33-5)) has been revised effective July 1, 2016, to allow examination candidates to sit for the CPA exam with a baccalaureate degree of at least 120 collegiate-level semester hours. Minimum 48 semester hours upper division or graduate level accounting and business related courses. Accounting courses must be a minimum 24 of the 48 hours and include at minimum, three semester hours in: Financial Accounting Auditing Taxation Management/Cost Accounting Government/Not-for-Profit Accounting
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	Yes
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	

Will our cost accounting (ACCT 320) meet the management accounting criteria?

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)?	Yes
PIFWC Required to be eligible for PLC	1 year
PIFWC Requirement Details	Experience - The candidate must have at minimum, one year meaningful experience gained by full time employment within three years from the date of successful completion of the CPA examination, under the supervision and direction of a CPA licensee such as: Accounting and Auditing Management Advisory Financial Advisory Preparation of Tax Returns or Tax Advice
Does the PLC Agency or State require prior notification for PIFWC	No
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 Mississippi Certified Public Accountant (CPA) PLC requirements.

DOES NOT meet Mississippi Certified Public Accountant (CPA) PLC requirements.



Additional information is needed to make determination:

Exception request for Mgmt Acct - ACCT 211/320 sent
20171101 REB.

Department Chair Approval

APPROVAL CHAIR 08/10/18

Dean Approval

APPROVAL DEAN 08/10/18

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 08/13/18

Website disclosure pages updated.

Director, Online & Continuing Education Review

Brownie, Ronald E

From: Andy Wright <Andy.Wright@msbpa.ms.gov>
Sent: Thursday, November 2, 2017 2:33 PM
To: Brownie, Ronald E
Cc: Vicki Snowden
Subject: CPA Exam Education requirements

Mr. Brownie,

Your email with attached letter has been forwarded to me. My answer below will be predicated upon your institution being accredited by at least a regional accrediting body per our Rule 2.2.1. (Mississippi Laws and Rules covering public accountancy can be found on our website – www.msbpa.ms.gov). Does your institution have such accreditation?

Also contained in Rule 2.2.1. is the requirement for at least 3 semester hours of upper division “management/cost accounting”. Your statement that our statute required “Management Accounting” is incorrect and incomplete for the following reasons:

- The requirement is in our Rules, not statute (not in MS Code Section 73-33-5),
- The requirement is for either Management or Cost Accounting,
- The requirement is for an “upper division or graduate level class”.

If the ACCT 320 class that you reference is an upper division (college junior or senior level class – not freshman or sophomore level), then it *appears* that it would satisfy that one course requirement in our Rules. If you have a student contemplating application to sit for the exam as a Mississippi resident, I would strongly encourage a thorough reading of the entirety of our Rule 2.2. An official consideration of any coursework towards the CPA exam educational requirement will only be done at the time of receipt of an application to sit for the CPA Exam. Such application can be done online via our website referenced above.

Thank you,

Andy L. Wright, CPA

Executive Director
Mississippi State Board of Public Accountancy
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Jackson, MS 39202-3449
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