

Memorandum

March 22, 2019

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

State	Commonwealth of the Northern Mariana Islands
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Commonwealth of the Northern Mariana Islands
PLC Agency Address (Address)	PO Box 504053
PLC Agency Address (Address2)	
PLC Agency Address (City), (State), Zip Code	Saipan CNMI 96950
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	671-727-3362
PLC Agency Contact Email	burger@pticom.com
PLC Agency Website URL	https://www.cnmilaw.org/pdf/public_laws/13/pl13-52.pdf
Links to Rules/Regulations/Statutes	https://www.cnmilaw.org/pdf/public_laws/13/pl13-52.pdf
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	Regional Accreditation/Professional Accreditation
Degree Requirements to be eligible for Professional Licensure/Certification	Bachelor
The PLC Agency requires specific type of Education Hours to be eligible for PLC	Semester
Total Credit Hours above/Post Education Hours Required to be eligible for PLC	
Specific Education Undergraduate Requirements	<p>§ 1-10-505 Education Requirements for Examination and Certification</p> <p>(a) Examination Education Requirement. For purposes of section 5(c)(1) of the Act [4 CMC § 3421(c)(1)], an applicant will be deemed to have met the examination education requirement if the applicant has met any one of the following five conditions:</p> <p>(1) Earned a graduate degree with a concentration in accounting from an accounting program or department that is accredited (to a level three accreditation) by an accrediting agency recognized by the Board.</p> <p>(2) Earned a graduate degree from a business school or college of business that is accredited (to a level two accreditation) by an accrediting agency recognized by the Board and completed at least 24 semester hours in accounting at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination thereof, including coverage of, but not necessarily separate courses in, the subjects of financial accounting, auditing, taxation, and management accounting.</p> <p>(3) Earned a baccalaureate degree from a business school or college of business that is accredited (to a level two accreditation) by an accrediting agency recognized by the Board, and</p> <p>(i) Completed 24 semester hours in accounting at the undergraduate or graduate level, including coverage of, but not necessarily separate courses in, the subjects of financial accounting, auditing, taxation, and management accounting; and</p> <p>(ii) Completed at least 24 semester hours in business courses (other than accounting) at the undergraduate or graduate level.</p> <p>(4) Earned a baccalaureate or higher degree from an accredited educational institution (level one accreditation) including:</p> <p>(i) At least 24 semester hours of accounting at the upper division or graduate level, including coverage of, but</p>

	<p>not necessarily separate courses in, the subjects of financial accounting, auditing, taxation, and management accounting (Upper division is normally defined as junior or senior level. In accounting, this would normally be all courses taken beyond the elementary level.); and</p> <p>(ii) At least 24 semester hours in business courses (other than accounting) at the undergraduate or graduate level.</p> <p>(5) Earned an associate of arts degree or higher degree from an accredited educational institution (to a level one accreditation) including at least 21 semester credit hours in upper division accounting as follows:</p> <p>(i) 3 credits earned in auditing, and</p> <p>(ii) 6 credits earned in federal taxation, and</p> <p>(iii) 12 additional credits must be earned in upper division accounting courses.</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	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 Commonwealth of the Northern Mariana Islands Certified Public Accountant (CPA) PLC pre-education requirements.

DOES NOT meet Commonwealth of the Northern Mariana Islands Certified Public Accountant (CPA) PLC pre-education requirements.

Additional information is needed to make determination:

Department Chair Approval

APPROVAL CHAIR 03/25/19

Dean Approval

APPROVAL DEAN 03/25/19

Provost/VPAA Approval

APPROVAL VPAA 03/26/19



Website disclosure pages updated.

Director, Online & Continuing Education Review