

Memorandum

July 13, 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 Washington below. At the end of the document, please indicate if NSU degree/certificate program meets or do not meet these pre-education requirements.

State	Washington
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Washington State Board of Accountancy
PLC Agency Address (Address)	PO Box 9131
PLC Agency Address (Address2)	
PLC Agency Address (City), (State, Zip Code)	Olympia WA 98507-9131
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	360-586-0163
PLC Agency Contact Email	charless@cpaboard.wa.gov
PLC Agency Website URL	http://www.cpaboard.wa.gov/
Links to Rules/Regulations/Statutes	http://apps.leg.wa.gov/WAC/default.aspx?cite=4-30-060
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?	No
URL for approval process information	
Accreditation required for Degree-Granting Institutions	

Degree Requirements to be eligible for Professional Licensure/Certification	Bachelor Degree Master Degree Other:
The PLC Agency requires specific type of Education Hours to be eligible for PLC	Semester Credit Hours Other:
Total Credit Hours above/Post Education Hours Required to be eligible for PLC	150
Specific Education Undergraduate Requirements	WAC 4-30-060 What are the education requirements to qualify to apply for the CPA examination? (1) Education requirements: Effective July 1, 2000, to apply for the CPA examination you must have completed: (a) At least one hundred fifty semester hours (two hundred twenty-five quarter hours) of college education, including; (b) A baccalaureate or higher degree; and (c) An accounting major or concentration as defined as at least: (i) Twenty-four semester hours (thirty-six quarter hours) or the equivalent in accounting subjects of which at least fifteen semester hours must be at the upper level or graduate level (an upper level course is defined as a course that frequently carries completion of a lower level course(s) as a prerequisite); and (ii) Twenty-four semester hours (thirty-six quarter hours) or the equivalent in business administration subjects at the undergraduate or graduate level.
Specific Education Graduate Requirements	See details in Specific Education Undergraduate 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 CPA 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:	Other:

The NSU Bachelor of Science Professional Accountancy program

- Meets Washington Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet Washington Certified Public Accountant (CPA) PLC pre-education requirements.
- Additional information is needed to make determination:

Department Chair Approval

APPROVAL CHAIR 08/01/18

Dean Approval

APPROVAL DEAN 08/02/18

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 08/07/18

Website disclosure pages updated.

Director, Online & Continuing Education Review