

Memorandum

March 22, 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 Wisconsin below. At the end of the document, please indicate if NSU degree/certificate program meets or do not meet these pre-education requirements.

State	Wisconsin
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Wisconsin Accounting Examining Board
PLC Agency Address (Address)	1400 East Washington Avenue
PLC Agency Address (Address2)	
PLC Agency Address (City), (State), Zip Code	Madison WI 53703
PLC Agency Contact Name	
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	608-266-2112
PLC Agency Contact Email	brittany.lewin@wisconsin.gov
PLC Agency Website URL	http://www.dsps.wisconsin.gov/Boards-Councils/Board-Pages/Accounting-Examining-Board-Main-Page
Links to Rules/Regulations/Statutes	http://dsps.wi.gov/LicensesPermitsRegistrations/Credentialing-Division-Home-Page/Business-Professions/Accounting-home/CPA/
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 Master Degree Other: Bachelors degree 150 credit hours or Master's 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>Accy 2.202 Education required for certification. A candidate applying for a certificate to practice as a certified public accountant must have earned a bachelor's or higher degree from an accredited educational institution and have satisfied one of the following for purposes of meeting the 150-hour coursework requirement under s. 442.04 (5) (b) 3., Stats.:</p> <p>(1) Earned a master's degree in accounting from an accounting program or department accredited by the Association to Advance Collegiate Schools of Business. (2) Earned a bachelor's or higher degree from a business program or college of business accredited by the Association to Advance Collegiate Schools of Business, the International Assembly for Collegiate Business Education, or the Accreditation Council for Business Schools and Programs, and completed at least 24 semester hours in accounting from an accredited educational institution at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination, that cover each of the following subject areas: (a) Financial accounting. (b) Cost or managerial accounting. (c) Taxation. (d) Auditing. (e) Accounting information systems. (3) Earned a bachelor's or higher degree from an accredited educational institution and completed all of the following: (a) At least 24 semester hours in accounting from an accredited educational institution at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination, that cover each of the following subject areas: 1. Financial accounting. 2. Cost or managerial accounting. 3. Taxation. 4. Auditing. 5. Accounting</p>

	<p>information systems. (b) At least 24 semester hours in business and economics courses other than accounting courses from an accredited educational institution at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination, that cover each of the following subject areas: 1. Economics. 2. Finance. 3. Statistics or data analytics. 4. Business law. 5. Information technology. Note: The courses covering the subjects of financial accounting, cost or managerial accounting, taxation, and auditing under s. Accy 2.202 (2) or (3), would generally be courses taken beyond the introduction accounting course required of every business major. (4) Completed coursework that the board determines is reasonably equivalent to the course content and semester hours requirements specified in sub. (3) (a) and (b). (5) Satisfied the 150-hour coursework requirement as provided in emergency rule 1628. This subsection applies only to a candidate who submitted his or her application for a certified public accountant certificate prior to October 1, 2018. History: 2015 Wis. Act 217: renum. (intro.), (1) from Accy 7.035 (intro.), (2) and am., cr. (1) (a) to (f), (2) Register May 2016 No. 725, eff. 6-1-16; EmR1618: emerg. am. (intro.), cr. (3), eff. 9-26-16; EmR1713: emerg. r. and recr., eff. 6-23-17; 2017 Wis. Act 88: r. and recr. Register December 2017 No. 744, eff. 6-1-17.</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)?	Other:
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 UCPA Examination
2. Examination Title	Open Book Wisconsin Ethics Examination on statutes and rules governing the practice of public accounting in Wisconsin
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 Wisconsin Certified Public Accountant (CPA) PLC pre-education requirements.
- DOES NOT meet Wisconsin Certified Public Accountant (CPA) PLC pre-education requirements.
- Additional information is needed to make determination:

Department Chair Approval

APPROVAL CHAIR 05/02/18

Dean Approval

APPROVAL DEAN 05/03/18

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 04/14/18

Website disclosure pages updated.

Director, Online & Continuing Education Review