
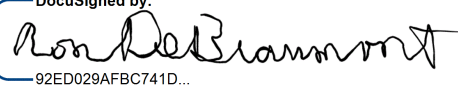
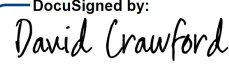


Black Hills State University - CPA Licensure

State	Alabama
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Alabama State Board of Public Accountancy
PLC Agency Address	Alabama State Board of Public Accountancy
PLC Agency Address 2	PO Box 300375
PLC Agency City, Zip, State	Montgomery AL 36130-0375
PLC Agency Contact Name	D. Boyd Busby, CPA
PLC Agency Point of Contact Title	Executive Director
PLC Agency Contact Phone	334-242-5709
PLC Agency Contact Email	boyd.busby@asbpa.alabama.gov
PLC Agency Website URL	https://www.asbpa.alabama.gov/
Links to Rules/Regulations/Statues	https://www.asbpa.alabama.gov/laws.aspx
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	Regional: Yes - Regional (HLC, SACS, MSCHE, etc.), Professional:
Degree Requirement to be eligible for Professional Licensure/Certification	Bachelor's Degree
The PLC Agency requires specific type of Education Hours to be eligible for PLC	Semester Credit Hours - Note: 2 Tier State
Total Credit hours above/Post Education Hours Required to be eligible for PLC	150 required for Licensure. Sit with 120

Specific Education Undergraduate Requirements	<p>(d) Persons who first sit for the uniform CPA exam on or after January 1, 2016, must have completed a total of 120 semester hours or 180 quarter hours of postsecondary education, including a baccalaureate degree at a college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Universities, with a concentration in accounting or the substantial equivalent as determined by the board. The candidate shall be determined to have a concentration in accounting or its substantial equivalent upon presenting evidence to the Board that he or she has satisfied any one of the following:</p> <p>1. The candidate shall have completed (i) at least 24 semester hours or equivalent quarter hours in accounting (excluding introductory courses) at the upper division undergraduate and/or graduate level including minimum requirements in each of the following subject areas: (I) Financial Accounting - 9 semester hours (H) Auditing - 3 semester hours (HI) Taxation - 6 semester hours (IV) Management Accounting - 3 semester hours (V) Governmental and Not-For-Profit Accounting - 3 semester hours; and (ii) at least three (3) semester or equivalent quarter hours in business law, concentrating primarily on the Uniform Commercial Code; and (iii) at least 24 semester or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following subject areas: economics; legal and social environment of business; business law (in addition to the three hours required above); marketing; finance; organization, group, and individual behavior; quantitative applications in business; communication skills, and business ethics; or 2. The candidate shall have been awarded a graduate degree in accounting from a program that, as of the date of granting said degree, is accredited in accounting by the American Assembly of Collegiate Schools of Business (AACSB), or comparable accrediting organization recognized by the Board; or 3. The candidate shall have been awarded a graduate degree from a program that, as of the date of granting said degree, from a program that, as of the date of granting said degree, is accrediting organization recognized by the Board, and completed a course of instruction that includes all of the requirements specified in 1. above.</p>
Specific Education Graduate Requirements	No
Does the PLC Agency regulate Post-Licensure/Certification Programs?	
Advanced Degree PLC Information	
URL to agency responsible for approving Post Education Licensure degree programs	No
Does PLC Agency approval of a program for an advanced degree indicate eligibility to practice in that capacity	
Agency Name & 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
I. Examination Title	Uniform Certified Public Accountant (CPA) Examination - All 4 sections
2. Examination Title	
LC Agency Requires:	
Meets Certified Public Accountant (CPA) PLC Pre-education requirements, Yes = Y, No = N & Undetermined = U	Y
Date Reviewed	5/14/2021
Person Reviewed	David L Crawford
Additional information needed to make determination	
Dean of School of Business	<p>DocuSigned by:  4/2/2022 1:54:14 PM 6D591D2CB7C6421...</p>
Chair of School of Business	<p>DocuSigned by:  4/1/2022 2:56:45 PM 92ED029AFBC741D...</p>
Reviewer	<p>DocuSigned by:  4/5/2022 2:47:09 PM 7D8A29B576A7455...</p>