

Black Hills State University - CPA Licensure

State	Minnesota
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Minnesota Board of Accountancy
PLC Agency Address	85 E 7th Place
PLC Agency Address 2	Suite 125
PLC Agency City, Zip, State	St Paul, MN 55101-2143
PLC Agency Contact Name	Doreen Johnson
PLC Agency Point of Contact Title	Executive Director
PLC Agency Contact Phone	651-296-7938
PLC Agency Contact Email	doreen.johnson@state.mn.us
PLC Agency Website URL	http://www.boa.state.mn.us/
Links to Rules/Regulations/Statues	http://www.boa.state.mn.us/rules.html
Parent Agency name	-
Reciprocity Agreement?	No
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, Other: 150
Total Credit hours above/Post Education Hours Required to be eligible for PLC	
Specific Education Undergraduate Requirements	

	<p>1105.2900 EDUCATION REQUIRED FOR INITIAL CERTIFICATION ON OR AFTER JULY 1, 2006. A. Applicants who meet the requirements of part 1105.1500, subpart 1 item A, B, or C, are presumed to have completed the education requirements of Minnesota Statutes, section 326A.03, subdivision 6, if 150 semester hours or 225 quarter hours have been completed. B. Applicants who meet the requirements of part 1105.1500, subpart L, item D, and have in total at least 150 semester hours from an accredited educational institution are presumed to have completed the educational requirements of Minnesota Statutes, section 326A.03, subdivision 6, if the 150 hours completed include at least the following: Subject Matter Semester Hours. Upper division or graduate-level courses in financial accounting, auditing, taxation, and management accounting 24 Undergraduate or graduate- level courses in business-related subjects or accounting (not including elementary-level accounting courses or courses used to satisfy the previous 24-hour requirement in this item) 24 C. The 48-semester hour requirement in item B may not include more than six hours for internships or life experience. § D. The 150-semester hour requirement in items A and B must cover some or all of the following subjects. (1) accounting-related subjects: (a) financial accounting and reporting for business organizations; (b) financial accounting and reporting for government and not-for-profit entities; (c) auditing and attestation services; (d) managerial or cost accounting; (e) taxation; (t) fraud examination: (g) internal controls and risk assessment; (h) financial statement analysis; (i) accounting research and analysis, U) tax research and analysis; (k) accounting information systems: and (1) ethics; and§ (2) business-related subjects: (a) business law; (b) economics: (c) managenH.mt; (d) finance; (e) business communications; (f) statistics; (g) quantitative methods; (h) technical ,writing; (i) information systems or technology; and§ (i) ethics.</p>
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	No
Agency Name & URL responsible for determining eligibility to practice	Minnesota Board of Accountancy - http://www.boa.state.mn.us
What additional PLC Agency/State requirements must be met in order to practice in that capacity	All candidates for a Minnesota license must have one full year of experience. What is meant by "one full year" and what type of experience qualifies is defined in MN Rules 1105.2600. Your experience must be verified by an Active status CPA with a valid.
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	

PIFWC Requirement Details	All candidates for Minnesota license must have one full year of experience. What is meant by "one full year" and what type of experience qualifies is defined in MN Rules 1105.2600. Your experience must be verified by an Active status CPA with a valid certificate (as defined by MN Rules 1105.6550 Part A) or an unexpired Inactive CPA. That verifying CPA need not necessarily be from Minnesota; they simply must meet the definition in MN Rules referenced in this section and be able to confirm the experience you report to the Board as part of the application process.	
Does the PLC Agency or State require prior notification for PIFWC	1 year	
Do Clinical instructors need to be licensed to supervise PIFWC?	No	
PIFWC hours		
PIFWC setting		
PIFWC period		
PIFWC Supervisor requirements/ qualifications		
Examinations Required	Yes	
I. Examination Title	Uniform AICPA Examination	
2. Examination Title		
LC Agency Requires:		
Meets Certified Public Accountant (CPA) PLC Pre-education requirements, Yes = Y, No = N & Undetermined = U	Y	
Date Reviewed	5/15/2021	
Person Reviewed	David L Crawford	
Additional information needed to make determination		
Dean of School of Business	DocuSigned by: <i>Laura Prosser</i> 6D591D2CB7C6421	4/2/2022 1:54:14 PM M
Chair of School of Business	DocuSigned by: <i>Ron DeBrammont</i> 92ED020AF8C741D...	4/1/2022 2:56:45 PM I
Reviewer	DocuSigned by: <i>David Crawford</i> 7D8A29B576A7456...	4/5/2022 2:47:09 PM I