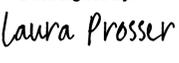


## Black Hills State University - CPA Licensure

State	<b>Ohio</b>
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Accountancy Board of Ohio
PLC Agency Address	77 South High Street
PLC Agency Address 2	Suite 1820
PLC Agency City, Zip, State	Columbus, OH 43215-6108
PLC Agency Contact Name	John E. Patterson
PLC Agency Point of Contact Title	Executive Director
PLC Agency Contact Phone	614-995-0192
PLC Agency Contact Email	John.E.Patterson@acc.ohio.gov
PLC Agency Website URL	<a href="https://acc.ohio.gov/">https://acc.ohio.gov/</a>
Links to Rules/Regulations/Statues	<a href="https://codes.ohio.gov/ohio-revised-code/chapter-4701">https://codes.ohio.gov/ohio-revised-code/chapter-4701</a>
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: No Accreditation Required, 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
Total Credit hours above/Post Education Hours Required to be eligible for PLC	150
Specific Education Undergraduate Requirements	4701.06 Requirements for CPA certificate. (A). 1.(b) On and after January 1, 2000, graduation with a baccalaureate or higher degree that includes successful completion of one hundred fifty semester hours of undergraduate or graduate education. The board by rule shall specify graduate degrees that satisfy this requirement and also by rule shall require any subjects that it considers appropriate. The total educational program shall include an accounting concentration with related courses in other areas of business administration, as defined by board rule.
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	Yes
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)?	No
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 Exam
2. Examination Title	
PLC Agency Requires:	
Meets Certified Public Accountant (CPA) PLC Pre-education requirements, Yes = Y, No = N & Undetermined = U	Y
Date Reviewed	5/17/2021
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 M  6D591D2CB7C6421...</p>
Chair of School of Business	<p>DocuSigned by:    4/1/2022   2:56:45 PM I  92ED029AEB741D...</p>
Reviewer	<p>DocuSigned by:    4/5/2022   2:47:09 PM I  7D8A29B576A7455</p>