

## Black Hills State University - CPA Licensure

|                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| State                                                                                                                  | <b>Virginia</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Professional Licensure/Certification Title                                                                             | Certified Public Accountant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Professional Licensure/Certification Short Title/Acronym                                                               | CPA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| PLC Agency                                                                                                             | Virginia Board of Accountancy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| PLC Agency Address                                                                                                     | 9960 Maryland Drive                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| PLC Agency Address 2                                                                                                   | Suite 402                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| PLC Agency City, Zip, State                                                                                            | Henrico, VA 23233                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| PLC Agency Contact Name                                                                                                | Nancy Glynn                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| PLC Agency Point of Contact Title                                                                                      | Executive Director                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| PLC Agency Contact Phone                                                                                               | 804-367-8540                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| PLC Agency Contact Email                                                                                               | <a href="mailto:nancy.glynn@boa.virginia.gov">nancy.glynn@boa.virginia.gov</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| PLC Agency Website URL                                                                                                 | <a href="https://boa.virginia.gov/">https://boa.virginia.gov/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Links to Rules/Regulations/Statues                                                                                     | <a href="https://law.lis.virginia.gov/admincode/title18/agency5/chapter22/">https://law.lis.virginia.gov/admincode/title18/agency5/chapter22/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 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 Other: 150                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Total Credit hours above/Post Education Hours Required to be eligible for PLC                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Specific Education Undergraduate Requirements                                                                          | A. In order for a person to take the CPA examination through Virginia, he must have obtained from one or more accredited institutions or from the National College at least 120 semester hours of education, a baccalaureate or higher degree, and an accounting concentration or equivalent prior to taking any part of the CPA examination. B. For the purpose of complying with subsection A of this section and with subdivision A 1 a of § 54.1-4409.2 ( <a href="http://law.lis.virginia.gov/vacode/54.1-4409.2/">http://law.lis.virginia.gov/vacode/54.1-4409.2/</a> ) of the Code of Virginia, obtaining an accounting concentration or equivalent requires obtaining at a minimum: 1. 24 semester hours of accounting courses, including courses in auditing, financial accounting, management accounting, and taxation; and 2. 24 semester hours of business courses, no more than six semester hours of which could be considered accounting courses. Principles or introductory accounting courses cannot be considered in determining whether a person has obtained the 48 minimum number of semester hours required for an accounting concentration or equivalent. |
| 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                                          |                                                                                                                                                                                          |
| 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                                                                                                  | 5/18/2021                                                                                                                                                                                |
| Person Reviewed                                                                                                | David L Crawford                                                                                                                                                                         |
| Additional information needed to make determination                                                            |                                                                                                                                                                                          |
| Dean of School of Business                                                                                     | <p>DocuSigned by:<br/> <br/> <small>6D591D2CB7C6421...</small> </p> <p>4/2/2022   1:54:14 PM MDT</p>  |
| Chair of School of Business                                                                                    | <p>DocuSigned by:<br/> <br/> <small>92ED029AFBC741D...</small> </p> <p>4/1/2022   2:56:45 PM MDT</p> |
| Reviewer                                                                                                       | <p>DocuSigned by:<br/> <br/> <small>7D8A29B576A7455...</small> </p> <p>4/5/2022   2:47:09 PM MDT</p>  |