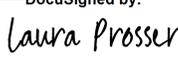


Black Hills State University - CPA Licensure

State	Massachusetts
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Massachusetts Board of Public Accountancy
PLC Agency Address	1000 Washington St.
PLC Agency Address 2	Suite 710
PLC Agency City, Zip, State	Boston, MA 02118-6100
PLC Agency Contact Name	N/A
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	617-701-8635
PLC Agency Contact Email	accountingboard@mass.gov
PLC Agency Website URL	http://www.mass.gov/ocabr/licensee/dpl-boards/pa/
Links to Rules/Regulations/Statutes	https://www.mass.gov/policies-regulations-and-statutes-public-accountancy
Parent Agency name	
Reciprocity Agreement?	No
Is the PLC Agency a member of a Reciprocity or Regional/National Compact	other, Short Form (SE) Reciprocity Application
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.) Yes - National (COE, DEAC, 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
Total Credit hours above/Post Education Hours Required to be eligible for PLC	150

Specific Education Undergraduate Requirements	<p>Option #3: Earned at least a bachelor's degree from a nationally or regionally accredited college or university including or supplemented by 30 semester hours (45 quarter hours) of accounting courses. The accounting credits shall include coverage in financial accounting, auditing, taxation, and management accounting. In addition, the degree must include or be supplemented by 24 semester hours (36 quarter hours) of business courses other than accounting courses. These business courses shall include coverage in the areas of business law, information systems, finance, and coverage in at least one (1) of the areas of economics, business, organizations, professional ethics, and/or business communication. Course Requirements Associate degree junior college courses will be accepted only if transferred into a four-year bachelor's degree program. Online courses. AP and pass/fail grades are acceptable when you receive credit for the courses at a regionally accredited college or university. These courses must appear on an official transcript. CLEP credit will qualify toward the 150-semester hour rule when reflected on the transcript of a regionally accredited college or university. Correspondence courses and/or commercial review courses are not acceptable. CPA Review courses are acceptable if credits are awarded by a regionally accredited college or university. Internships in accounting subjects are accepted to meet accounting course electives: they cannot be accepted toward specific subject requirements. Personal finance is not an acceptable course to meet the finance course requirement.</p>
Specific Education Graduate Requirements	<p>Option #I: Earned a graduate degree in accounting from a program at a nationally or regionally accredited college or university that is further accredited by the Association to Advance Collegiate Schools of Business (AACSB). Programs not accredited by AAC</p>
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 & 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
1. Examination Title	Uniform CPA 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	5/14/2021
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 M 6D591D2CB7C6421...</p>
Chair of School of Business	<p>DocuSigned by:  4/1/2022 2:56:45 PM M 92ED029AEBC741D...</p>
Reviewer	<p>DocuSigned by:  4/5/2022 2:47:09 PM M 7D8A29B576A7455...</p>