

## Black Hills State University - CPA Licensure

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| State  | <b>Montana</b>  |
| Professional Licensure/Certification Title   | Certified Public Accountant   |
| Professional Licensure/Certification Short Title/Acronym   | CPA   |
| PLC Agency   | Montana Board of Public Accountants   |
| PLC Agency Address   | 301 S Park  |
| PLC Agency Address 2   | 4th Floor   |
| PLC Agency City, Zip, State  | Helena, MT 59601  |
| PLC Agency Contact Name  | Kevin Bragg   |
| PLC Agency Point of Contact Title  | Executive Officer   |
| PLC Agency Contact Phone   | 406-841-2390  |
| PLC Agency Contact Email   | <a href="mailto:dlibsdpac@mt.gov">dlibsdpac@mt.gov</a>  |
| PLC Agency Website URL   | <a href="http://boards.bsd.dli.mt.gov/pac">http://boards.bsd.dli.mt.gov/pac</a>   |
| Links to Rules/Regulations/Statues   | <a href="https://boards.bsd.dli.mt.gov/public-accountants/regulations/">https://boards.bsd.dli.mt.gov/public-accountants/regulations/</a> |
| Parent Agency name   |   |
| Reciprocity Agreement?   | Yes   |
| Is the PLC Agency a member of a Reciprocity or Regional/National Compact   | American Institute of Certified Public Accountants (AICPA) - CPAmobility.org,   |
| 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   |   |
| The PLC Agency requires specific type of Education Hours to be eligible for PLC  | Bachelor's Degree   |
| Total Credit hours above/Post Education Hours Required to be eligible for PLC  | Semester Credit Hours   |
| Specific Education Undergraduate Requirements  | 150   |

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| Specific Education Graduate Requirements   | <p>For exams taken/passed in November 1997 or after, applicants for examination and/or licensure must have completed the following education from an accredited four-year institution at the time of applying to sit for the exam: At least 24 semester hours (36 quarter hours) of accounting courses above the introductory level, to include one course in each of the following: Financial accounting; Auditing; Taxation; Management accounting; AND At least 24 semester hours (36 quarter hours) in non-accounting, general business courses. Examples of business courses include information systems, business law, finance, economics, marketing, ethics, organizational behavior, quantitative applications in business and communication skills. Subsequent to successful passage of the exam, applicants for licensure must have: Graduated from an accredited college or university with a baccalaureate degree; and successfully completed at least 150 semester hours (225 quarter hours) of credit. An accredited school is one that is accredited by the American Assembly of Collegiate Schools of Business, or one of the regional accrediting agencies in Board rule under ARM 24.201.501.</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   |
| I. Examination Title   | Uniform CPA Exam  |

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| 2. Examination Title   | AICPA Ethics Professional Course/Exam  |
| 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   | <p>DocuSigned by:<br/> <br/> 4/2/2022   1:54:14 PM M<br/> 6D591D2CB7C6421</p>     |
| Chair of School of Business  | <p>DocuSigned by:<br/> <br/> 4/1/2022   2:56:45 PM M<br/> 92ED029AFB6741D...</p> |
| Reviewer   | <p>DocuSigned by:<br/> <br/> 4/5/2022   2:47:09 PM M<br/> 7D6A29B576A7455...</p>  |