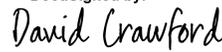


Black Hills State University - CPA Licensure

State	New York
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	NY State Education Department Office of the Professions
PLC Agency Address	State Board for Public Accountancy
PLC Agency Address 2	89 Washington Ave
PLC Agency City, Zip, State	Albany, NY 12234-1000
PLC Agency Contact Name	N/A
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	518-474-3817
PLC Agency Contact Email	cpabd@nysed.gov
PLC Agency Website URL	http://www.op.nysed.gov/prof/cpa/
Links to Rules/Regulations/Statues	http://www.op.nysed.gov/prof/cpa/cpalaw.htm
Parent Agency name	New York State Education Department
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.) Yes – Professional /Program Accreditation (ABA, AACSB, ACBSP, CAHME, etc.) Professional: AACSB
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>Education Requirements: The form 2-Certification of Professional Education and/or transcripts must be submitted directly by the educational institution that you attended to the address listed on the Form 2. 150-Semester Hour Pathway To fulfill the education requirement for licensure as a 150-semester hour pathway: NYS Licensure Qualifying Registered Programs. You must complete an accounting program registered by the Department as licensure qualifying. For a listing of currently registered licensure qualifying programs see the NYS Education Department's Inventory of Registered Programs. Click on the toggle "Search for programs leading to a Professional License". Select CPA-150. Click SUBMIT. Please Note: If your program is not listed, contact your school to determine if it is a NYS licensure qualifying program: or AACSB Programs. You must complete an accounting program that is accredited by an accrediting body accepted by the Department. Currently, the Association Cor the Advancement of Collegiate Schools of Business (AACSB) is accepted. The school must be accredited in business and accounting by AACSB. Receipt of a master's degree in accounting from such a program will be deemed as meeting New York's 150 semester hour education requirements. For a listing of institutions accredited by AACSB in business and accounting, click here. Accounting and business approved schools will have checkmarks in both columns. All other programs. You must meet the requirements that are determined the Department to be equivalent to a NYS Licensure Qualifying Registered Program. This is determined by reviewing your official transcripts. See the requirements outlined, below for this of review, Requirements for equivalent programs for individuals who have not completed a NYS Registered Program or received a Master's degree in accounting from an AACSB institution that is accredited in business and accounting: A bachelors or higher degree from a regionally accredited college or university and completion of 150 semester hours in the following content areas 33 semester hours in accounting with at least one course in each of the following areas (1) to (4) financial accounting and reporting; cost or managerial accounting; taxation, and auditing and attestation services; fraud examination; internal controls and risk assessment; internal controls and risk assessment; and accounting information systems. 36 semester hours in general business electives in any combination of the following areas: business statistics; business law; computer science; economics; finance; management; marketing; operations management; organizational behavior; business strategy; quantitative methods; and information technology and systems. The curriculum must also include, either as stand-alone courses or integrated into other courses, the study of business or accounting communications, ethics and professional responsibility, and accounting research. (Acceptable course work is detailed further in the 150-semester hour course content table available at http://www.op.nysed.gov/prof/cpa/cpa150hour.htm.)</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	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	Uniform AICPA Examination
2. Examination Title	
PLC Agency Requires:	
Meets Certified Public Accountant (CPA) PLC Pre-education requirements, Yes = Y, No = N & Undetermined = U	N
Date Reviewed	5/19/2021
Person Reviewed	David L Crawford
Additional information needed to make determination	Requires Accounting department accreditation by AACSB. All other programs are reviewed to determine equivalency.
Dean of School of Business	<p>DocuSigned by:  4/6/2022 7:32:01 PM MDT 6D594D2CB7C6421...</p>
Chair of School of Business	<p>DocuSigned by:  4/6/2022 9:14:48 AM MDT 92FD029AFBC741D...</p>
Reviewer	<p>DocuSigned by:  4/6/2022 10:11:55 AM MDT 7D8A29B576A7455</p>