

## Black Hills State University - CPA Licensure

State	<b>Wisconsin</b>
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Wisconsin Accounting Examining Board
PLC Agency Address	PO Box 8366
PLC Agency Address 2	
PLC Agency City, Zip, State	Madison, WI 53708-8366
PLC Agency Contact Name	N/A
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	608-266-2112
PLC Agency Contact Email	<a href="mailto:dsps@wi.gov">dsps@wi.gov</a>
PLC Agency Website URL	<a href="https://dsps.wi.gov/Pages/BoardsCouncils/Accounting/Default.aspx">https://dsps.wi.gov/Pages/BoardsCouncils/Accounting/Default.aspx</a>
Links to Rules/Regulations/Statues	<a href="https://dsps.wi.gov/Pages/RulesStatutes/Accounting.aspx">https://dsps.wi.gov/Pages/RulesStatutes/Accounting.aspx</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?	
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:
Degree Requirement to be eligible for Professional Licensure/Certification	Bachelor's Degree   Master's Degree   Other: Bachelor's Degree 150 credit hours or Master'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>Accy 2.202 Education required for certification. A candidate applying for a certificate to practice as a certified public accountant must have earned a bachelor's or higher degree from an accredited educational institution and have satisfied one of the following for purposes of meeting the 150-hour coursework requirement under s. 442.04 (5) (b) 3., Stats.: (1) Earned a master's degree in accounting from an accounting program or department accredited by the Association to Advance Collegiate Schools of Business. (2) Earned a bachelor's or higher degree from a business program or college of business accredited by the Association to Advance Collegiate Schools of Business, the International Assembly for Collegiate Business Education, or the Accreditation Council for Business Schools and Programs, and completed at least 24 semester hours in accounting from an accredited educational institution at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination, that cover each of the following subject areas: (a) Financial accounting. (b) Cost or managerial accounting. (c) Taxation. (d) Auditing. (e) Accounting information systems. (3) Earned a bachelor's or higher degree from an accredited educational institution and completed all of the following: (a) At least 24 semester hours in accounting from an accredited educational institution at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination, that cover each of the following subject areas: 1. Financial accounting. 2. Cost or managerial accounting. 3. Taxation. 4. Auditing. 5. Accounting, Information systems. (b) At least 24 semester hours in business and economics courses other than accounting courses from an accredited educational institution at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination, that cover each of the following subject areas: 1. Economics. 2. Finance. 3. Statistics or Data Analytics. 4. Business law. 5. Information technology. Note: The courses covering the subjects of financial accounting, cost or managerial accounting, taxation, and auditing under s. Accy 2.202 (2) or (3), would generally be courses taken beyond the introduction accounting course required of every business major. (4) Completed coursework that the board determines is reasonably equivalent to the course content and semester hours requirements specified in sub. (3) (a) and (b). (5) Satisfied the 150-hour coursework requirement as provided in emergency rule 1628. This subsection applies only to a candidate who submitted his or her application for a certified public accountant certificate prior to October 1, 2018. History: 2015 Wis. Act 217: renum. (intro.), (1) from Accy 7.035 (intro.), (2) and am., er. (1) (a) to (f), (2) Register May 2016No. 725, eff. 6-1-16; EmR1618: emerg. am. (intro.), er. (3), ef. 9-26-16; EmR1713: emerg. r. and recr., eff 6-23-17; 2017 Wis. Act 88: r and recr. Register December 2017 No. 744, eff. 6-1-17.</p>
Specific Education Graduate Requirements	
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	Other:
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	AICPA UCPA Examination
2. Examination Title	Open Book Wisconsin Ethics Examination on statutes and rules governing the practice of public accounting in Wisconsin
LC Agency Requires:	Other:
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	DocuSigned by: <i>Laura Prosser</i> 6D591D2CB7C6421... 4/2/2022   1:54:14 PM MDT
Chair of School of Business	DocuSigned by: <i>Ron DeBramont</i> 92ED920AFBC741D... 4/1/2022   2:56:45 PM MDT
Reviewer	DocuSigned by: <i>David Crawford</i> 7D8A29B576A7455... 4/5/2022   2:47:09 PM MDT