Black Hills State University - CPA Licensure

	South Dakota
State	
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short	
Title/Acronym	CPA
PLC Agency	South Dakota Board of Accountancy
PLC Agency Address	301 East 14th Street
PLC Agency Address 2	Suite 200
PLC Agency City, Zip, State	Sioux Falls, SD 57104
PLC Agency Contact Name	Nicole Kasin
PLC Agency Point of Contact Title	Executive Director
PLC Agency Contact Phone	605-367-5770
PLC Agency Contact Email	sdbdacct.sdbd@midconetwork.com
PLC Agency Website URL	https://dlr.sd.gov/accountancy/
Links to Rules/Regulations/Statues	https://dlr.sd.gov/accountancy/laws_rules.aspx
Parent Agency name	
Reciprocity Agreement?	Yes
Is the PLC Agency a member of a Reciprocity	American Institute of Certified Public Accountants (AICPA) -
or Regional/National Compact	CPAmobility.org,
Does the PLC Agency require educational	
institutions be approved in the state where the individual will apply for PLC?	Yes
URL for approval process information	105
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
Total Credit hours above/Post Education Hours Required to be eligible for PLC	150
Specific Education Undergraduate	130
Requirements	
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	
Agency Name & URL responsible for	
determining eligibility to practice	

What additional DLC A comes/State		
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	No	
PIFWC Requirement Details		
Does the PLC Agency or State require prior		
notification for PIFWC		
Do Clinical instructors need to be licensed to		
supervise PIFWC?	No	
PIFWC hours		
PIFWC setting		
PIFWC period		
PIFWC Supervisor requirements/ qualifications		
Examinations Required	Yes	
Examinations Required		
	Uniform Certified Public Accountant (CPA) Examination - All 4	
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I. Examination Title	sections http://legis.sd.gov/rules/DisplayRule.aspx?Rule=20:75:02:14	
	sections http://legis.sd.gov/rules/DisplayRule.aspx?Rule=20:75:02:14 Complete AICPA Professional Ethics Exam -	
2. Examination Title	sections http://legis.sd.gov/rules/DisplayRule.aspx?Rule=20:75:02:14	
2. Examination Title PLC Agency Requires:	sections http://legis.sd.gov/rules/DisplayRule.aspx?Rule=20:75:02:14 Complete AICPA Professional Ethics Exam -	
2. Examination Title PLC Agency Requires: Meets Certified Public Accountant (CPA) PLC	sections http://legis.sd.gov/rules/DisplayRule.aspx?Rule=20:75:02:14 Complete AICPA Professional Ethics Exam -	
2. Examination Title PLC Agency Requires: Meets Certified Public Accountant (CPA) PLC Pre-education requirements, Yes = Y, No = N	sections http://legis.sd.gov/rules/DisplayRule.aspx?Rule=20:75:02:14 Complete AICPA Professional Ethics Exam - http://legis.sd.gov/rules/DisplayRule.aspx?Rule=20:75:03:05	
2. Examination Title PLC Agency Requires: Meets Certified Public Accountant (CPA) PLC Pre-education requirements, Yes = Y, No = N & Undetermined = U	sections http://legis.sd.gov/rules/DisplayRule.aspx?Rule=20:75:02:14 Complete AICPA Professional Ethics Exam - http://legis.sd.gov/rules/DisplayRule.aspx?Rule=20:75:03:05 Y	
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