

Black Hills State University - CPA Licensure

State	Maryland
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Maryland Board of Public Accountancy
PLC Agency Address	500 N. Calvert Street
PLC Agency Address 2	3rd Floor
PLC Agency City, Zip, State	Baltimore, MD 21202-3651
PLC Agency Contact Name	Christopher E. Dorsey
PLC Agency Point of Contact Title	Executive Director
PLC Agency Contact Phone	410-230-6258
PLC Agency Contact Email	christopher.dorsey@maryland.gov
PLC Agency Website URL	http://www.dllr.state.md.us/license/cpa/
Links to Rules/Regulations/Statues	http://www.dllr.state.md.us/license/law/cpalaw.shtml
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.) Yes - Professional/Program Accreditation (ABA, AACSB, ACBSP, CAHME, etc.) Professional: AACBSP or ACBSP
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>To qualify to become a candidate sit for the Uniform CPA Examination, applicants must satisfactorily complete 120 semester hours or 180 undergraduate quarter hours or the equivalent. Thirty (30) semester hours or 45 quarter credit hours in Group I, which requires 27 semester or 41 quarter credit hours, must be in accounting and related subjects, and three semester credit hours or 4.5 quarter credit hours must be in ethics. An applicant must have received baccalaureate or higher degree that meets the following requirement: a major in accounting on the baccalaureate level, or its substantial equivalent, from an institution that is a member of the American Assembly of Collegiate Schools of Business or the Association of Collegiate Business Schools and Programs, is accredited by or is a constituent of an institution accredited by the Middle States Association of Colleges and Schools or the equivalent regional accrediting association for other regional areas, or is recognized and approved by the Board. Further, to qualify to obtain a license as a certified public accountant, an applicant must have completed a total of 150 semester credit hours or 225 quarter credit hours of education and complete the requirements of Group II Business-related education as described below.</p> <p>GROUP I - Accounting and Ethics Education. An applicant must have successfully completed 30 undergraduate semester hours or 45 undergraduate quarter hours in accounting and ethics subject matter. Applicants must have completed the following: one three semester credit hour course or a four and one half (4.5) quarter hour course each in; auditing, cost accounting or managerial accounting, U.S. federal income tax and ethics; a minimum of nine semester or 13.5 quarter hour credits in financial accounting; and a minimum of nine semester or 13.5 quarter hour credits in elective accounting courses.</p> <p>GROUP II – Business-Related Education Courses from the list of subjects in the document below must be completed to meet the business-related educational requirements to qualify for a license. At least 21 undergraduate semester hours or 31.5 quarter credit hours must be completed in at least in five of nine subject areas. These subject areas are statistics, economics, corporation or business finance, management, marketing, U.S. business law, business communication, quantitative methods, and computer science/information systems. Chart of Subject Matter (Word) - http://www.dllr.state.md.us/license/cpa/cpaexam/cpaexamsubjectmatter.doc</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	
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	All four sections of Uniform CPA Examination
2. Examination Title	
PLC Agency Requires:	Other:
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:  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 92ED029AFBC741D...</p>
Reviewer	<p>DocuSigned by:  4/5/2022 2:47:09 PM M 7D8A29B576A7455</p>