

Black Hills State University - CPA Licensure

State	Missouri
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Missouri State Board of Accountancy
PLC Agency Address	3605 Missouri Boulevard
PLC Agency Address 2	PO Box 613
PLC Agency City, Zip, State	Jefferson City, MO 65102-0613
PLC Agency Contact Name	N/A
PLC Agency Point of Contact Title	
PLC Agency Contact Phone	573-751-0012
PLC Agency Contact Email	mosba@pr.mo.gov
PLC Agency Website URL	http://pr.mo.gov/accountancy.asp
Links to Rules/Regulations/Statues	http://www.sos.mo.gov/adrules/csr/current/20csr/20csr#20-2010
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	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	20 CSR 2010-2.041 Eligibility Requirements for the CPA Examination (C) for candidates whose applications for the initial examination were postmarked on or after June 30, 1999, the concentration or major in accounting, or the equivalent of a concentration in accounting shall be sixty (60) semester hours or ninety (90) quarter hours or accounting and other related courses. At least thirty-three (33) semester hours or fifty (50) quarter hours shall be accounting courses with at least one (1) course in auditing and at least eighteen (18) semester hours or twenty-seven (27) quarter hours of accounting courses taken at the upper-division level, for the purpose of this rule “upper division level” courses shall mean courses taken beyond the elementary level. The remaining twenty-seven (27) semester hours or forty (40) quarter hours shall be in accounting or other areas of business administration such as business law, statistics, economics, finance, marketing, management, information technology and business communications. These courses shall be taken at an accredited college or university recognized by the board.
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
I. Examination Title	AICPA Subjects covered include Auditing & Attestation, Financial Accounting & Reporting, Regulation, and Business Environment & Concepts
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 6D591D2CB7C6421...</p>
Chair of School of Business	<p>DocuSigned by:  4/1/2022 2:56:45 PM 92ED029AFBC744D...</p>
Reviewer	<p>DocuSigned by:  4/5/2022 2:47:09 PM 7D8A29B576A7455...</p>