

## Black Hills State University - CPA Licensure

State	<b>North Carolina</b>
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	North Carolina State Board of Certified Public Accountant Examiners
PLC Agency Address	1101 Oberlin Road
PLC Agency Address 2	Suite 104
PLC Agency City, Zip, State	Raleigh, NC 27605-1169
PLC Agency Contact Name	David R. Nance
PLC Agency Point of Contact Title	Executive Director
PLC Agency Contact Phone	919-733-4222
PLC Agency Contact Email	<a href="mailto:dnance@nccpaboard.gov">dnance@nccpaboard.gov</a>
PLC Agency Website URL	<a href="https://nccpaboard.gov/about/">https://nccpaboard.gov/about/</a>
Links to Rules/Regulations/Statutes	<a href="https://nccpaboard.gov/welcome/ncgs-chapter-93-certified-public-accountants/">https://nccpaboard.gov/welcome/ncgs-chapter-93-certified-public-accountants/</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?	No
URL for approval process information	
Accreditation required for Degree-Granting Institutions	Regional: Yes - Regional (HLC, SACCS, 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   Other
Total Credit hours above/Post Education Hours Required to be eligible for PLC	150

Specific Education Undergraduate Requirements	08A.0309 Concentration in Accounting (effective 02/01/2016) (a) A concentration in accounting includes: (1) at least 30 semester hours, or the equivalent in quarter hours, of undergraduate accountancy courses that shall include no more than six semester hours of accounting principles and no more than three semester hours of business law; or (2) at least 20 semester hours or the equivalent in quarter hours, of graduate accounting courses that are open exclusively to graduate students; or (3) a combination of undergraduate and graduate courses that would be equivalent to Subparagraph (1) or (2) (b) In recognition of differences in the level of graduate and undergraduate courses, one semester (or quarter) hour of graduate study in accounting is considered the equivalent of one and one-half semester (or quarter) hours of undergraduate study in accounting. (c) Up to four semester hours, or the equivalent in quarter hours, of graduate income tax courses completed in law schools may count towards the semester hour requirement of Paragraph (a) of this Rule. (d) When, in the Board's determination, an accounting course duplicates another course previously taken, only the semester (or quarter) hours of one of the courses shall be counted in determining if the applicant has a concentration in accounting. (e) Accounting courses include such courses as principles courses at the elementary, intermediate, and advanced levels; manager al accounting; business law; cost accounting; fund accounting; auditing; and taxation. There are many college courses offered that would be helpful in the practice of accountancy but are not included in the definition of a concentration in accounting. Such courses include business finance, business management, computer science, economics, writing skills, accounting internships, and CPA exam review.
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	No
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	Uniform Certified Public Accountant (CPA) Examination - All 4 sections
2. Examination Title	
LC Agency Requires:	
Meets Certified Public Accountant (CPA) PLC Pre-education requirements, Yes = Y, No = N & Undetermined = U	Y
Date Reviewed	5/17/2021
Person Reviewed	David L Crawford
Additional information needed to make determination	
Dean of School of Business	DocuSigned by: <i>Laura Prosser</i> 4/2/2022   1:54:14 PM M 6D584D2CB7C6421...
Chair of School of Business	DocuSigned by: <i>Ron DeBrammont</i> 4/1/2022   2:56:45 PM I 92ED029AFBC741D...
Reviewer	DocuSigned by: <i>David Crawford</i> 4/5/2022   2:47:09 PM I 7D8A28B576A7455...