




Black Hills State University - CPA Licensure

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| State | Tennessee |
| Professional Licensure/Certification Title | Certified Public Accountant |
| Professional Licensure/Certification Short Title/Acronym | CPA |
| PLC Agency | Tennessee State Board of Accountancy |
| PLC Agency Address | 500 James Robertson Pkwy |
| PLC Agency Address 2 | |
| PLC Agency City, Zip, State | Nashville, TN 37243-5065 |
| PLC Agency Contact Name | N/A |
| PLC Agency Point of Contact Title | |
| PLC Agency Contact Phone | 615-741-2550 |
| PLC Agency Contact Email | Accountancy.Board@TN.Gov |
| PLC Agency Website URL | https://www.tn.gov/commerce/regboards/accountancy.html |
| Links to Rules/Regulations/Statues | https://www.tn.gov/commerce/regboards/accountancy/rules-laws.html |
| Parent Agency name | Department of Commerce and Insurance |
| 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, 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 Other:150 |
| Total Credit hours above/Post Education Hours Required to be eligible for PLC | |
| Specific Education Undergraduate Requirements | At least 150 semester hours of college education, including a baccalaureate or higher degree conferred by a regionally accredited college or university recognized by the Board which includes: At least 30 semester (or 45 quarter) hours in accounting, including at least 24 semester hours completed at the upper division level, AND At least 24 semester (or 36 quarter) hours in general business. |
| 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 | |

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| 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 | Uniform Certified Public Accountant (CPA) Examination - All 4 sections |
| 2. Examination Title | AICPA Ethics Examination passing grade |
| LC Agency Requires: | |
| 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 | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid black; border-radius: 5px; padding: 5px;"> <small>DocuSigned by:</small>  <small>6D591D2CB7C6421...</small> </div> <div style="text-align: right;"> 4/2/2022 1:54:14 PM MDT </div> </div> |
| Chair of School of Business | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid black; border-radius: 5px; padding: 5px;"> <small>DocuSigned by:</small>  <small>92ED029AEB7C741D</small> </div> <div style="text-align: right;"> 4/1/2022 2:56:45 PM MDT </div> </div> |
| Reviewer | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="border: 1px solid black; border-radius: 5px; padding: 5px;"> <small>DocuSigned by:</small>  <small>7D8A29B576A7455...</small> </div> <div style="text-align: right;"> 4/5/2022 2:47:09 PM MDT </div> </div> |