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Rules for the examination of applicants for certificate as certified public accountant amended August 29, 1914

Minnesota

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Rules for the Examination
of Applicants for
Certificate as
Certified Public Accountant

Amended August 29, 1914

State of Minnesota

Rules for the Examination of
Applicants for Certificate as
Certified Public Accountant

AMENDED AUGUST 29, 1914

State of Minnesota

Rules for the Examination of Applicants for Certificate as Certified Public Accountant.

1. Applicants must be over the age of twenty-one years and of good moral character, to be evidenced by testimonials submitted to the Board. They must have completed a High School course of study, or received an equivalent education, and must have resided in Minnesota at least one year prior to the date of application.

2. Applications must be made on blanks provided by the Board, and be accompanied by a fee of twenty-five dollars. They must be filed in accordance with the rules of the Board, and at least thirty days prior to the date of taking an examination.

3. Any applicant, before being entitled to receive a C. P. A. Certificate, must have served at least three years in the office of a practicing accountant, or shall have had at least three years of practical experience in public accounting. The sufficiency of such experience to be judged by the Board.

4. Due notice will be given to each applicant of the time and place selected for holding the examination, and each one must be present and prepared for it promptly at the appointed hour. Failure to be prompt will be sufficient cause for exclusion from any session of the examination after it has begun. Applicants who may be excluded for tardiness or misconduct will forfeit the amount of their fee.

5. If the Board so requires applicants must appear in person before it to answer any question, or to produce such evidence as may be called for to establish the qualifications prescribed by the law, and the rules of the Board.

6. Examinations will include questions on "Accounting", "Auditing", and "Commercial Law", and on such other subjects as the Board may deem advisable. They may be either oral or written. The time required will be approximately two days.

7. Answers in written examinations must be made on blanks furnished by the examining Board and must be completed within the time allotted for each subject, which will be stated on the paper.

8. The writing must be legible. Candidates will be permitted to use either ink or pencil. The Board will not be responsible for misconstruing any writing which may be difficult to decipher.

9. Examination papers must be written in accordance with such instructions as may be given at the time of the examination. These will be in printed form.

10. The marking of papers will be governed mainly by the correctness of the answers, but general appearance, expression and

form will be considered. Applicants, to pass an examination, must receive seventy-five per cent, or more, in each subject.

11. In the event of the applicant failing to pass the examination he may be re-examined within 12 months from the date of his first examination without the payment of an additional fee. Applicants who fail in one subject only will not be required to take a second examination in the subjects in which they have previously passed, but in case of a second or subsequent failure the regular fee of \$25 will be charged for each examination.

12. The Secretary will communicate in writing to each applicant the decision reached by the Board in his case, but the applicant is not to be considered as entitled by right to a statement of the reasons leading to an adverse decision.

13. The act of filing an application for examination shall be deemed to be and shall constitute an agreement upon the part of

the applicant that he will observe and conform to the requirements expressed in these rules, or such as may be promulgated hereafter.

14. These rules may be altered or amended at any time by a majority of the Board, provided that a copy of the rules to be in force at any examination be available to applicants at least sixty days prior to the date set for it.

15. All correspondence should be addressed to the Secretary of the State Board of Accountancy, ~~701 Alworth Building, Duluth, Minnesota.~~