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Provisions In Cpa Laws & Regulations



Prepared By
U. S. ARMY AUDIT AGENCY

In Cooperation With
AMERICAN INSTITUTE
OF CERTIFIED PUBLIC ACCOUNTANTS

PREFACE

This publication summarizes the principal legal requirements that govern the issuance of Certified Public Accountant certificates by the various states, the District of Columbia, Puerto Rico and the Virgin Islands.

This publication does not replace the laws themselves, nor enable a person interested in applying for a CPA certificate to avoid consulting the appropriate law of the state by which he hopes to be certified, or the Board upon whose recommendation or by whose authority the certificate will be issued. It is designed to serve as a guide to individuals interested in becoming certified public accountants by indicating the nature of matters with which they must be concerned.

This summary is the result of a joint effort by the U. S. Army Audit Agency and the American Institute of Certified Public Accountants.

Revised July 1, 1968



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Citizenship, Residence and Age Requirements

State or Territory	Citizenship		Residence			Age		
	(a) U.S. Intent	(b) U.S. or Intent	(a) Resident of State	(b) Office in State	(c) in (a) or (b)	(a) 21 years	(b) 21 years	(c) Over
Alabama	X		1 year				X	
Alaska		X	X					19 years
Arizona		X	1 year			X		
Arkansas		X		X			X	
California		X	No requirement				No age specified	
Colorado		X			X		X	
Connecticut		X		X			X	
Delaware		X				1 year	X	
District of Columbia		X	1 year	*			X	
Florida		X	X				X	
Georgia		X	X				X	
Hawaii		X	1 year				X	
Idaho		X	No requirement				X	

* District of Columbia applicants, in lieu of 1 year residence, must be regularly employed in the District of Columbia on a continuous full time basis for a period of not less than 1 year, immediately prior to date of filing application.

Citizenship, Residence and Age Requirements

<u>State or Territory</u>	<u>Citizenship</u>		<u>Residence</u>			<u>Age</u>		
	<u>(a)</u> U.S.	<u>(b)</u> U.S. or Intent	<u>(a)</u> Resident of State	<u>(b)</u> Office in State	<u>(c)</u> (a) or (b)	<u>(a)</u> 21 years	<u>(b)</u> 21 years	<u>(c)</u> Over 21 years
Illinois		X		X		X		
Indiana		X	1 year			X		
Iowa		X	X				X	
Kansas	X			X		X		
Kentucky	No requirement			X				23 years
Louisiana	X			1 year				•X
Maine	No requirement		1 year			No age specified		
Maryland		X	1 year			X		
Massachusetts	X		X			X		
Michigan		X		X			X	
Minnesota		X	X				X	
Mississippi	X			X		X		
Missouri	X			X				X

Citizenship, Residence and Age Requirements

State or Territory	Citizenship		Residence			Age		
	(a) U.S.	(b) Intent U.S. or	(a) Resident of State	(b) Office in State	(c) (a) or (b)	(a) 21 years	(b) Over 21 years	(c) Other
Montana	X		1 year				X	
Nebraska		X		X		X		
Nevada		X		X		X		
New Hampshire			X	X		X		
New Jersey	X				1 year	X		
New Mexico	X				X		X	
New York		X			X	X		
North Carolina		X	1 year			X		
North Dakota		X	1 year			X		
Ohio		X			X	X		
Oklahoma	X				X		X	
Oregon		X	X			X		
Pennsylvania		X			X	X		

Citizenship, Residence and Age Requirements

State or Territory	Citizenship		Residence			Age		
	(a) U.S. Intent	(b) U.S. or Intent	(a) of State	(b) State	(c) (a) or (b)	(a) 21 years	(b) 21 years	(c) Over 21 years
Puerto Rico	X			X		X		
Rhode Island		X		X		X		
South Carolina			X					Legal
South Dakota		X		X		X		
Tennessee		X		X		X		
Texas		X		X		X		
Utah		X		X		X		
Vermont		X		X			X	
Virginia		X		X			X	
Virgin Islands		X		X		X		
Washington		X		X		X		
West Virginia		X		X			X	
Wisconsin		X		X				Over 23 years
Wyoming		X	X					X

EDUCATION AND EXPERIENCE
REQUIREMENTS AND PROVISIONS IN CPA
LAWS AND REGULATIONS

ALABAMA

Education. Must have completed fifteen units of high school work, of which three must be in English, two in mathematics and one in history, the remainder to be selected from other subjects listed on the Certificate of Recommendations furnished by the Board. In the case of an applicant over thirty-five years of age, who has been engaged in the regular and continuous practice of public accountancy for five years before the date of application, the general educational qualifications shall be determined by the Board from conference and correspondence with the applicant. After January 1, 1972, all applicants for examination must have a degree from a four-year college which is accredited by a regional accreditation board. A college graduate without a major in accounting will be permitted to sit for the examination after January 1, 1972, but must complete three years of public accounting experience before becoming eligible to sit for the examination.

Experience. Must have spent three years in the regular and continuous practice of public accountancy, in own name or as a regular member of the staff of some person or firm engaged in the regular and continuous practice of public accountancy. Such practice must be next before the date of examination and the candidate must be engaged in such practice at the time of every examination taken by him. A college graduate with a major in accounting may sit for the examination if he is engaged in the public practice of accounting on the date of his application and examination.

ALASKA

Education. (a) Two years at recognized college, or (b) graduation from recognized junior or community college, or (c) substantially equivalent as determined by the Board.

Experience. Four years of accounting experience satisfactory to the Board or: (a) the satisfactory completion of four years of study with a nonaccounting major at one or more colleges or universities recognized by the Board, and three years of accounting experience satisfactory to the Board, or (b) the satisfactory completion of four years of study with an accounting major at one or more colleges or universities recognized by the Board, and two years of accounting experience satisfactory to the Board.

ARIZONA

Education. To sit for examination, candidates must:

a. Have a bachelor's degree with at least 24 hours in accounting courses of which 12 must be in intermediate accounting theory, advanced accounting, cost accounting, auditing theory and practice, and income taxes, or equivalent advanced accounting courses and shall include 18 hours in economics, corporation finance, business law, mathematics and advanced English composition, or other courses closely related to the subject of accounting and satisfactory to the Board, or

b. Have a bachelor's degree, and (if the specific course requirements are not met) must pass a special examination, under supervision of the Board, in elementary and intermediate accounting theory and the related subjects of principles of economics, business law, English composition, and business mathematics. This examination will have a difficulty equivalent to the final examination prepared for these respective courses in the university and state colleges.

Experience. As a prerequisite to examination, there are no experience requirements. As a prerequisite to the certificate, all applicants must have:

a. Been employed as a full-time staff accountant, either before or after the CPA examination, in the office of a CPA for two years or in the office of a PA for four years, or have had experience considered equivalent by the Board; or

b. Practiced on their own account as a PA for four years.

The Board may waive the examination of certified public accountants and may issue a certificate as a CPA to any applicants who hold a certificate of authority to practice as a PA under the laws of 1933 and have been actively engaged in public accounting practice for a continuous period of ten years after the issuance of such certificate.

ARKANSAS

June 13, 1966 to June 13, 1969

Education and Experience (Substitutive).

a. Satisfactory completion of two years of study at one or more colleges or universities, recognized by the Board, or graduation from a junior college,

recognized by the Board, or what the Board determines to be substantially the equivalent of either of the above, and four years of accounting experience satisfactory to the Board. Satisfactory completion of what the Board determines to be substantially the equivalent of an accounting major, including related courses in other areas of business administration.

b. Bachelor's degree conferred by a college or university recognized by the Board, with either a major in accounting or related courses in other areas of business administration supplemented by the equivalent of an accounting major, and two years of accounting experience satisfactory to the Board.

c. Master's degree conferred by a college or university recognized by the Board, including courses in accounting and such related subjects as the Board determines to be appropriate, and one year of accounting experience satisfactory to the Board.

After June 13, 1969

Education and Experience (Substitutive).

- a. Same as in b. above.
- b. Same as in c. above.

General

No prior experience is required to sit for the examination if the candidate holds a bachelor's or master's degree from a recognized school. The Board may, in its discretion, waive the educational requirements of any candidate if it is satisfied, from the result of a special written examination given the candidate by the Board to test his educational qualifications, that he is well-equipped educationally.

CALIFORNIA

Education. (1) Four-year college degree with the equivalent of an accounting major, or (2) two years of college or received an associate in arts degree from a junior college with four years of accounting or related study, or (3) the equivalent of (1) or (2), or pass an examination to determine such equivalency, or (4) be a registered public accountant.

The Board may admit to the examination applicants who will complete their college study within 120 days after the date of the examination. The Board shall

not report the results of the examination until the applicant completes his college study.

Conditional Credit -- A candidate who passes two or more subjects, or the single subject of accounting practice, must now pass the remaining subjects within three years instead of previously allowed five years.

Experience. As a prerequisite to issuance of the certificate but not to examination, applicants must have completed (1) three years of public accounting experience, of which two years were in the employ of a public accountant registered under this chapter, or a CPA, or of a firm in which a majority of the partners were registered public accountants or CPA's; or (2) three and one-half years of public accounting experience of which one year was in the employ of a public accountant registered under this chapter or a CPA, or of a firm in which a majority of partners were registered public accountants or CPA's; or (3) four years of public accounting experience in cases in which none was acquired in the employ of a registered public accountant or a CPA, or partnership of registered public accountants or CPA's; or (4) experience in private or governmental accounting or auditing work of a character and for a length of time sufficient in the opinion of the Board to be substantially equivalent to the requirements of (1), (2) or (3) above; provided, that the length of time that may be determined by the Board shall not exceed four years. On the required public accounting experience, one year's credit is given college graduates of a four-year course with required hours in specified subjects, including 20 semester hours, or the equivalent, of accounting subjects. An applicant who qualifies for the examination pursuant to (2) or (3) of the education requirements above must have four years' experience.

COLORADO

Education. Must be a college graduate and have completed thirty or more semester hours, or the equivalent thereof, in the study of the subjects in which he must pass examination, not more than six semester hours of which shall be of law involved in public accounting.

Experience. For any twelve months preceding the date of the application, candidate must have:

- a. engaged in practice in Colorado as a Colorado registered accountant, or
- b. done accounting work as a certified public accountant or as an

employee of a CPA of any state, or of a Colorado registered accountant, or

c. done accounting work as an employee of the U. S. Internal Revenue Service as an income tax field agent, or the U. S. General Accounting Office as a comprehensive accountant or auditor, or the State of Colorado Department of Revenue as an income tax field agent, or as a comprehensive accountant or auditor for the State of Colorado, or

d. engaged in any combination of the above.

In lieu of such experience, candidate may complete an additional thirty semester hours or the equivalent thereof and attain a graduate degree in the study of accounting, business law, economics or finance, of which at least twenty semester hours must be in the subjects in which he must pass examination by the Board.

CONNECTICUT

Education. Graduation from accredited college with bachelor's degree, having completed at least 120 semester hours with at least 46 semester hours in accounting and related subjects, including but not limited to business law, economics and finance, of which at least 24 hours must be in accounting.

Experience. Two years as a full time public accountant and for at least ninety days prior to application must be engaged as such. Board may accept such other accounting experience it deems equivalent. Experience required is a prerequisite to examination only in accounting practice.

The above education and experience requirements are waived for a candidate holding an authority to practice as a public accountant in Connecticut.

DELAWARE

Before January 1, 1969

Education and Experience (Substitutive). As prerequisite to examination, not less than twenty-four months of experience in practice of public accountancy either as principal, or partner, or employee. In lieu of such experience, graduation from recognized college with completion of at least twenty semester hours in accounting.

After January 1, 1969

Education and Experience (Substitutive). (1) Graduation from a two-year accredited business school with at least twenty semester credits in accounting, and forty-eight months of public accounting experience satisfactory to the Board, or (2) Graduation from approved college or university with bachelor's degree, or what the Board determines to be substantially the equivalent thereof, with at least twenty semester credits in accounting, not necessarily as part of undergraduate work, and twenty-four months of public accounting experience satisfactory to the Board.

DISTRICT OF COLUMBIA

Education and Experience (Substitutive). Except as hereafter indicated, the following experience requirements are prerequisites to examination for all applicants: (1) sixty semester hours and four years of experience, or (2) ninety semester hours and three years of experience, or (3) one hundred twenty semester hours and two years of experience.

Education. The completion of a resident course of study satisfactory to the Commissioners at an institution, junior college, or school of accountancy, or a combination of which a minimum of thirty semester hours shall have been in accounting theory and practice, in auditing, and in commercial law as affecting accountancy.

Experience. All applicants in the full-time employment of a certified public accountant, or upon the recommendation of the Board of Accountancy, the Commissioners may accept for any required year of CPA employment, one and one-half years of actual and continuous experience: (a) in auditing the books and accounts of other persons in three or more distinct lines of commercial business, or (b) in a combination satisfactory to the Board of the experience described in (a) above, together with auditing the books and accounts on activities of three or more Governmental agencies or district organizational units and reporting on their operation to a third party, to the Congress or State legislature, or (c) in reviewing financial statements and supporting material covering the financial condition and operations of private business entities to determine the reliability and fairness of the financial reporting and compliance with applicable Government regulations for the protection of investors. Nothing in the subsection under experience requirements shall be interpreted as precluding consideration of Government experience.

FLORIDA

Education. Graduation from at least a four-year accredited college course with a major in accounting is mandatory. Specific course requirements are detailed in the regulations published by the Florida State Board of Accountancy, October 1962.

Experience (Required and Substitutive). No accounting experience will be required as a prerequisite to examination but those passing the examination will not receive a certificate or be entitled to practice until completion of one year of work in a registered accountant's office or successful completion of an additional accredited one-year accounting course at an accredited college. Specific course requirements are detailed in the regulations published by the Florida State Board of Accountancy, October 1962.

The sequence of experience in a registered accountant's office is immaterial. It may be secured before or after taking the examination, or partly before and partly after, provided the two periods combined equal one year. But the experience must be subsequent to the four-year college course.

A year of employment with a CPA is understood to mean the performance of services during a normal workweek for fifty-two weeks.

GEORGIA

a. June 30, 1967 - June 30, 1969

Education. Applicants must have (1) successfully completed not less than a two-year course of study in one or more colleges or universities, or (2) have been graduated from an accredited junior college, or (3) what the Board determines to be substantially the equivalent of (1) or (2).

Experience. All applicants, except as hereinafter noted, as a prerequisite for the certificate but not to examination, must have had at least three years of continuous experience in public accounting immediately preceding date of issuance of certificate.

The Board may accept four years continuous experience with the Federal Government or the State of Georgia in the examination of financial records, in lieu of two-years of experience in public accounting, and may accept sufficient technical education (degree from accredited college or university where the applicant specialized in accounting) in lieu of one year of practical accounting experience.

The Board may waive the three-year continuous experience requirement if the applicant has had five years of practical experience in public accounting, the last year of such experience immediately preceding the issuance of the certificate.

b. After June 30, 1969

Education. Applicants must have bachelor's degree from recognized college or university with a major in accounting, or with a nonaccounting major supplemented by the equivalent of an accounting major as determined by the Board.

Experience. All applicants, as a prerequisite for certificate but not to examination, must have had two years of continuous experience in public accounting immediately preceding date of issuance of certificate.

The Board may accept two years' continuous experience with the Federal Government or the State of Georgia in lieu of one year's experience in public accounting. The Board may also accept a master's degree in accounting from a recognized institution, in lieu of one year's experience in public accounting. The substitution of both governmental experience and a master's degree may not be accepted. All applicants must have at least one year's practical experience in public accounting to be eligible to be certified.

The Board may waive the two-year continuous experience requirement if the applicant has had five years of practical experience in public accounting, the last year of such experience immediately preceding the issuance of the certificate.

HAWAII

Education. Applicants for examination (other than registered public accountants) must be graduates of a four year college or university on the list of accredited higher institutions issued by the Federal Security Agency, Office of Education, or, in the absence of such list, on any comparable list recognized by the regents of the University of Hawaii.

Experience (Required and Substitutive). As a prerequisite to the certificate, all applicants must have (a) three years of public accounting experience, two years of which in employ of a CPA or of a partnership of which not less than half of the partners are CPA's; or (b) four years of public accounting experience, one year of which in employ of a CPA or of a partnership of which not less than

half of the partners are CPA's; or (c) five years of public accounting service, none of which was acquired in employ of CPA's; or (d) five years of governmental accounting or auditing experience, three years of which in post-auditing work.

Graduates of a recognized college who have completed a four-year course with 30 or more semester hours, or the equivalent thereof, in study of accounting, commercial law, economics and finance, of which at least 20 semester hours, or the equivalent thereof, must be in the study of accounting, are granted one year's credit toward fulfillment of any of the experience requirements based on public accounting in (a), (b), and (c) above.

IDAHO

Education. Has successfully completed, or will successfully complete within the period of ninety days after the examination, a four-year college or university course of study at a degree-granting college or university, leading toward a bachelor's degree, with a major in accounting, which course of study shall include 30 or more semester hours or the equivalent thereof in business administration subjects of which at least 20 semester hours or the equivalent thereof shall be in the study of accounting subjects, or shall show that he has had the equivalent of the above educational qualifications.

Experience. As a prerequisite for certificate, but not to the examination, applicants must have practical experience in accounting equivalent to either of the following: (a) three years of public accounting experience in the employ of a CPA or a partnership of which at least half the partners are CPA's, or (b) four years of public accounting experience practicing on own account or in the employ of a public accountant.

Any equivalent combination of the above experience may be submitted. A candidate who has successfully completed the prescribed examination in Idaho may obtain the required practical experience in another state.

An applicant with a bachelor's degree and a major in accounting from a four-year college course is entitled to a credit of two years on any one or any combination of the experience requirements above.

ILLINOIS

Education. To sit for the examination, applicants must have graduated from an approved high school or secondary school or its equivalent and in addition are required to present proof of successful completion, prior to initial application, of semester hours of study (or their equivalent) in a school acceptable to the University of Illinois as follows: (accounting, business law, economics, and finance).

One hundred and twenty semester hours of the same or additional subjects of which at least 27 semester hours shall be in the study of accounting, auditing and business law, with not more than 6 hours of the 27 hours in business law.

Study in residence or correspondence schools specializing in business training is acceptable if at least 50% of their accounting courses are taught by CPA's.

Experience (Substitutive). Applicants need no experience as a prerequisite to either examination or the certificate. However, the holder of a CPA certificate is not entitled to practice public accounting until he has been registered as a public accountant. Registration is granted only to holders of certificates who have had at least three years' experience on the staff of practicing CPA's or practicing public accountants. In lieu of two years of such experience completion of a regular four-year college course is acceptable, and in lieu of one year of such experience completion of two years of college is acceptable.

A person is deemed to be in practice as a public accountant who (a) except as an employee of a public accountant, holds himself out as skilled in the knowledge, science and practice of accounting, and as qualified and ready to render professional service as a public accountant for compensation; or (b) maintains an office for the transaction of business as a public accountant; or (c) offers to perform or does perform for compensation professional services involving or requiring an audit, examination, verification, investigation or review of financial transactions or accounting records; or (d) prepares or certifies reports on audits or examinations of books or records of account, balance sheets, and other financial accounting and related schedules, exhibits, statements or reports to be used for publication or credit purposes or filed with a court of law or equity, or other Government agency, or for any other purpose; or (e) in general or as an incident to such work, renders professional assistance to clients for compensation in matters relating to accounting procedure and to the recording, presentation and certification of financial facts or data.

INDIANA

Education. Applicant must be a high school graduate.

Experience. The experience requirement, which is not necessarily a prerequisite for examination but is a prerequisite to the certificate, calls for the applicants to have at least three years' experience in the practice of accounting of a character satisfactory to the Board as to adequacy, and this must include at least two full years in public accounting. In the case of an applicant who has served for five years immediately prior to the application date as an instructor in accounting, auditing, and/or business law in a school of business administration of recognized standing, the Board may waive the required experience.

In its discretion the Board may accept applications for examination where applicants have not yet fulfilled the experience requirement if satisfied ability to write the examination creditably has been acquired through education or practical accounting experience. When such an applicant passes the examination the certificate will not be issued until in the Board's opinion the practical experience requirement has been fully satisfied.

IOWA

Education and Experience (Combined and Substitutive). To sit for the examination, applicant must be a graduate of a college or university commerce course, majoring in accounting, or an undergraduate student majoring in accounting in his or her final semester immediately preceding graduation. In lieu of the college or university commerce course, the following is acceptable: (a) three years' continuous practical accounting experience as a public accountant or as a staff accountant, or (b) three years' continuous employment as a field examiner in the Federal Income Tax Bureau, or in the State Auditor's, Comptroller's, Banking, Income Tax or Insurance Departments. Prior to certification, all applicants must have at least one year's experience in the employ of a public accountant or a governmental department of the state or federal government, or the equivalent.

A public accountant is considered to be a person engaged in the practice of accountancy who is not a CPA but qualifies as a practitioner by holding himself out as a qualified practitioner, maintains an office for this purpose, either in his own name or as office manager and/or performs for compensation for more than one client service requiring audit or verification of financial transactions and accounting records, preparation, verification and certification of financial, accounting and related statements for publication or credit purposes, and/or who in general and

incidental to such work renders professional assistance in matters of principle and detail concerning accounting procedure and the recording, presentation and certification of financial facts.

KANSAS

Education and Experience (Combined and Substitutive).

a. Graduates of recognized colleges who have had the following courses do not have to have experience before taking the examination but require two years of experience prior to certification.

Thirty or more semester hours, or their equivalent, in accounting, business law, economics and finance, of which at least 20 hours, or their equivalent, in accounting. Persons who will graduate so qualified within 90 days after a CPA examination may be admitted to such examination but no report of results will be made unless they do graduate.

b. Graduates of recognized colleges (no courses or hours stipulated) are required to have three years of experience before taking the examination and require no further experience before receiving certificate.

c. Graduates of high schools with four-year courses, or applicants having an equivalent education, must have three years of experience before the examination and two years of additional experience before receiving the certificate.

As to experience required prior to issuance of certificate but not prior to examination, evidence of its completion is to be submitted within ten years of date of passing the examination. Service in the U. S. armed forces will be excluded in calculating the ten-year period.

Applicants must acquire all required experience in public accounting either on their own account or in the employ of an individual, partnership or corporation authorized to practice public accounting in Kansas or another State.

KENTUCKY

Education and Experience (Combined and Substitutive). Graduates of recognized colleges with master's degree in accounting, require only one year of public accounting experience, graduates with the completion of specified accounting courses require two years, graduates without accounting study require three years, and high school graduates require six years of experience.

With respect to graduates with accounting study, the Board will recognize four years' experience as a field audit agent in the Internal Revenue Service, to satisfy the public accounting experience, two of which at a grade GS-11 level, in lieu of the one and two years' public accounting experience. Graduates without an accounting study require five years, three of which at a grade GS-11 level.

LOUISIANA

Education and Experience (Combined and Substitutive). Completion of a course in higher accountancy in a college, night school, or extension school of recognized standing. In lieu thereof, the following is acceptable: (1) qualification as Public Accountant under Act 136 of 1924, or (2) three continuous years as a senior accountant on the staff of a CPA or PA of Louisiana plus an affidavit from such employer as to ability to conduct audits and investigations as a "senior" accountant. (The three years of experience are a prerequisite to the CPA examination, but all candidates are required to have at least one year of accounting experience in the office of a CPA, or registered PA, or its equivalent which may be completed before or after the examination. The requirement must be met before certificate is issued.)

The Board accepts specified teaching and Government accounting experience in the employ of the Federal Internal Revenue Service, operating in the field as agents, and who hold the grade of GS-7 (or higher) or its equivalent.

MAINE

Education. Nothing above high school.

Experience. All experience requirements are, for all applicants, prerequisites to issuance of certificate but not to examination.

An applicant must have (a) two years' continuous experience in the office of a practicing public accountant, or (b) one year in the office of a practicing public accountant and one year on his own account, or (c) such other experience as the Board may deem equivalent to (a) or (b). In every case, the applicant must have satisfactory recommendations from employers or clients.

MARYLAND

Education and Experience (Substitutive). (a) Completion of two years of Board-approved academic work of not less than 60 semester hours at an accredited college or university, or (b) Graduation from an accredited junior college and either (c) Graduation from, or completion of an accounting major, consisting of 40

semester hours, at a Board-recognized school of accounting, or (d) At least two years of public accounting experience.

Graduation or completion of a business course of not less than 72 semester hours at a recognized school and at least two years of public accounting experience.

MASSACHUSETTS

Education and Experience (Combined).

a. Three years' experience as a full-time practicing public accountant, evidenced by certificates from practicing public accountant employers or by acceptable endorsements of a reasonable number of satisfied clients, and graduation from an approved college with bachelor's degree with accounting major and with at least 120 semester hours, including at least 46 hours, or equivalent, in study of accounting, business law, economics and finance, of which at least 24 hours, or equivalent, in study of accounting. In lieu of indicated degree, Board will accept bachelor's degree with nonaccounting major from an approved college if supplemented by equivalent substantially of any accounting major, including related courses in other areas of business administration;

b. Two years' experience as a full-time practicing public accountant, evidenced as provided in a. , above, and graduation from an approved college with bachelor's degree with or without accounting major, supplemented by a master's degree or equivalent from an approved college department of business administration, provided education includes 24 semester hours, or equivalent in accounting.

The experience and higher-education requirements are prerequisite to the certificate but not to examination.

Credit for full-time experience is granted only if it extends over an uninterrupted period of two months or more.

The Board in its discretion may grant one year of requisite experience for every three full years of service in the field audit work with the U. S. Government in Grade 7 and/or for every two full years in Grade 9 or higher.

MICHIGAN

Education and Experience (Substitutive). Before January 1, 1975, applicants for examination must have completed at least a four-year high school course, or

equivalent, and had at least four years' continuous practical experience in public accounting immediately preceding the date of application. The Board may accept sufficient technical education in accountancy in lieu of one year of public accounting experience. The requirement as to continuous experience immediately preceding the date of application may be waived if the applicant has had six years of practical experience in public accounting, the last of which immediately preceded the application, or

Completion of at least a curriculum required for a baccalaureate degree with a major in accounting or its equivalent at an educational institution recognized by the Board. Two years of accounting experience is required.

After January 1, 1975, all applicants shall have completed a curriculum required for a baccalaureate degree with a major in accounting or its equivalent at an educational institution recognized by the Board. Two years of accounting experience is required.

Experience. Qualifying experience shall have been obtained within a period of six years immediately prior to granting of the certificate as a certified public accountant and shall have included work of a type normally directed toward the expression of an independent opinion on financial statements. The experience shall have been obtained in a responsible audit position: a. Under the direction and supervision of a certified public accountant of this or any other state, or b. In a governmental agency either: (1) in auditing the books and accounts or financial activities of partnerships, corporations, or other persons engaged in three or more distinct lines of commercial or industrial business; or (2) in auditing the books and accounts or financial activities of three or more distinct governmental agencies or independent organizational units (but not an employer of the applicant), the results of which are reported to a third party; or (3) in reviewing financial statements and supporting material covering the financial condition and operations of the entities engaged in three or more distinct lines of commercial or industrial business to determine the reliability and fairness of the financial reporting and compliance with generally accepted accounting principles and applicable laws and governmental regulations; and (4) any combination of (1), (2), or (3).

MINNESOTA

Education. Nothing above high school. But see Substitutive.

Experience. Three years of practical experience in public accounting or in certain governmental accounting positions.

Part-time work in public accounting (regularly less than five working days per week, or less than a normal working day) will not be recognized unless unusual circumstances and conditions of such part-time employment or practice justify recognition as qualifying experience. Credit for recognized part-time work will be allowed in proportion to normal working time.

Qualifying governmental accounting experience may have been gained as (a) an examiner or supervising examiner in the Office of the Public Examiner of the State of Minnesota or in a similar office in another governmental body, or (b) an auditor or supervising auditor in the Division of Cooperative Accounting of the State of Minnesota Department of Agriculture, Dairy and Food, or (c) a field examiner or supervising examiner of federal or state tax agencies, or (d) an accountant and auditor or supervising accountant and auditor in the General Accounting Office of the United States of America, or (e) an auditor with any other governmental agency with comparable experience as required above. The Board will judge sufficiency of such experience.

Ethics. Successful candidates must also pass an examination on ethics within twenty days of the announcement of the results of the uniform CPA examination.

Such experience is a prerequisite to examination except as indicated under Substitutive below.

Substitutive. Graduates, with a major in accounting from the University of Minnesota or any other approved college, may take the examination without first satisfying the experience requirements but will not receive the certificate until the experience requirements are met.

MISSISSIPPI

Education and Experience (Substitutive).

a. Applicant must have an academic education equivalent to that now offered by a standard high school, and (1) two years' experience on staff of a practicing certified public accountant; or (2) three years' experience on the staff of a public accountant who is duly licensed by the Board; or (3) two years on college or university faculty, as instructor in courses of accounting, auditing and taxation above the sophomore level, and evidence of participation in actual accounting practice which will be considered by the Board on its merits. Three years' employment in private accounting and one year's experience on the staff of a practicing certified public accountant, or experience submitted to the Board by applicant not meeting the requirements set forth above when evaluated by the State Board of Public Accountancy in the aggregate, may be considered equivalent to the requirements mentioned above.

b. Graduates of a recognized college or university with a major in accounting must have one year's experience on the staff of a licensed, practicing certified public accountant.

All first time sitters for the examination are required to furnish evidence of approved experience for the issuance of a certificate before sitting for the Auditing section of the examination. This would mean that these candidates could sit for the three sections -- Law, Theory and Accounting Practice, prior to obtaining the experience required to receive their certificate.

MISSOURI

Education and Experience (Substitutive). As a prerequisite to examination, all applicants, except certain college graduates hereafter specified, must have completed a course of 4 years' study in an accredited high school, or have received an equivalent education, or must pass an examination set by the Board to satisfy the foregoing standards, and must have at least three years' experience in public accounting, or have been engaged as an employee in accounting work for a CPA or a PA. Graduates of reputable colleges, who have had four years of study or its equivalent and the major portion of which study shall have been concerned with accounting and related subjects, and who are actually engaged as public accountants or as employees in accounting work for CPA's or PA's, may take the examination without satisfying the preliminary experience requirement but will receive the certificate only after at least two years' experience in public accounting as an employee of a CPA or PA.

After July 1, 1972, those who first apply for examination must have a baccalaureate degree with a major or concentration in accounting or its equivalent.

A person is deemed in practice as a public accountant who: (1) holds himself out as one skilled in the knowledge, science and practice of accounting, and qualified and ready to render professional service as a public accountant for compensation; or (2) maintains an office for transaction of business as a public accountant; or (3) offers to or does perform in behalf of clients for compensation professional services involving or requiring an audit or certificates of financial transactions and accounting records; or (4) prepares or certifies for clients reports of audits, balance sheets, and other financial, accounting and related schedules, exhibits, statements, or reports, to be used for publication or credit purposes, or to be filed with a court of law or other governmental agency, or to be exhibited to or circulated among third persons. The latter provision does not apply to a person employed by anyone to keep books, make trial balances or statements or prepare reports, provided such reports are not used or issued by the employer as being prepared by a public accountant.

A member of the teaching staff of an accredited college in this state who has had at least five years of full time teaching experience in accounting and its related business subjects, and who holds a baccalaureate degree obtained from a college or university recognized by the Board with a minimum of twenty-four hours in accounting principles, cost accounting, income tax accounting, and auditing, and six credits in commercial law, can apply for examination for a certificate.

An internal revenue agent of the Federal Government possessed with the requisite educational requirements and has at least five years of experience, at least three of which are certified by the Internal Revenue Service as having journeyman experience of Grade GS-512-11 or above, can apply for examination for a certificate.

When he (teacher or revenue agent) passes all subjects satisfactorily, he shall be entitled to a certificate as a CPA. However, he shall not be entitled to a permit to practice as a CPA until he has acquired at least one year's experience in public accounting.

MONTANA

Education. Nothing above high school.

Experience. No accounting experience is required, either as a prerequisite to examination or to issuance of a certificate. However, equivalent commercial experience in accounting may be considered as a substitute for the educational requirement of graduation from a four-year high school course.

NEBRASKA

Education and Experience (Substitutive). Experience requirements are a prerequisite to issuance of certificate but not to examination. Applicants passing the examination will be issued a certificate upon completion of four years of public accounting experience, satisfactory to the Board, in any state, in practice as a CPA or PA, or in employment as a staff accountant by anyone practicing public accounting or any combination of such types of experience. Graduates of recognized colleges are granted two years' credit toward the four years' experience requirement. Employment as a special agent or as an Internal Revenue Agent in the Internal Revenue Service will be considered as qualifying accounting experience. Such candidates must hold a college or university degree and be certified by a District Director of Internal Revenue as having at least 3 1/2 years of field experience.

NEVADA

a. April 1, 1966 - April 1, 1969

Education and Experience (Combined). (1) Two years' study at approved college, or (2) graduation from a recognized junior college, or (3) equivalent acceptable to the Board; and four years' public accounting experience satisfactory to the Board, in any state in practice as a CPA or PA, or employed as a staff accountant by anyone practicing public accounting, or any combination thereof. Where all such experience has been as a CPA of another state, or in the employ of a CPA, then the term shall be three years; and in addition, completion of what the Board considers substantially equivalent of accounting major, including related courses in other areas of business administration.

Substitutive. Or, the education and experience may be such as set forth in b. , hereafter, as to the period subsequent to April 1, 1969.

b. After April 1, 1969

Completion of four years of study at college recognized by the Board, with major in accounting or which the Board deems equivalent, or with a nonaccounting major supplemented by what the Board determines to be substantially equivalent of accounting major including related courses in other areas of business administration; and two years of experience of type specified in a. , above.

As to all applicants, experience requirements are prerequisites to issuance of certificate but not to examination.

Exceptions and Waiver. None of the educational requirements in a. or b. apply to candidates registered as a PA, or who, on April 1, 1960 were employed as staff accountants in the state. Experience requirements for such candidates are four years of experience specified in a. The Board may waive educational requirements for any candidate who passes a special educational examination by the Board.

NEW HAMPSHIRE

Education. Nothing above high school.

Experience. All applicants for certificate must have been in the employ of a CPA for at least four years or had similar responsible experience. Any person

who meets the requirements for a certificate except the requirement for experience shall be entitled to be examined. Government experience not specified but not barred by Statute.

NEW JERSEY

Education. The State Board Regulations provide that applicants with a degree in a college or school of accountancy and business administration registered with, and approved by, the Board will receive an Academic Qualifying Certificate issued by the Division of Academic Credentials, State Department of Education, and be admitted to the examination in theory, auditing and law. (Experience is required for the examination in practice.) The Regulations list registered degree courses approved in colleges and schools in 30 states. The requisite subject courses and hours of study for each established by the Department of Academic Credentials, State Department of Education, for registration and approval of degree courses and schools are as follows:

Credit will be based upon a minimum of 120 semester hours.

- a. A minimum of sixty semester hours in academic subjects.
- b. A minimum of sixty semester hours in professional courses which include:
 - (1) At least twenty-four semester hours in accounting which may include courses in municipal and governmental accounting.
 - (2) At least six semester hours in business law.
 - (3) At least six semester hours in finance.
 - (4) At least six semester hours in economics.
 - (5) At least eighteen semester hours in electives.

Experience. As a prerequisite to examination in practice, all applicants must have three years' experience in public accounting in the office of a CPA or of a firm having a CPA member. The Board will not accept any experience obtained in private employment, or, with the exception hereafter indicated, in any governmental agency.

In lieu of the three years' experience required, the Board may, in its discretion, accept ten or more years' experience obtained by a public accountant who has been

regularly, exclusively engaged in full-time practice with an established office for said practice.

In its discretion, in lieu of the required three years' public accounting experience, the Board may accept ten years or more of experience obtained by Internal Revenue Agents employed in the Field Division of the Internal Revenue Service. Such candidates must have attained Grade Eleven classification when eligible to sit for the examination. Any part of three years of experience obtained in the employ of a CPA or of a firm having a CPA member may be considered as part of ten years of experience with the Internal Revenue Service.

In its discretion, the Board may allow a maximum credit of eight months toward the three years of required experience for U. S. armed forces service. Also, in its discretion it may evaluate any and all accounting and auditing experience obtained by any candidate and give credit for same toward the required three years of experience, but a candidate given such credit cannot also obtain credit for armed forces service. However, in no event shall any credit be given toward the three years' experience requirement in auditing and accounting exceeding fifteen months.

NEW MEXICO

Education. All candidates for examination must have (1) completed four years of study at an accredited college, with a major in accounting, or (2) completed four years of study at an accredited college, with a nonaccounting major, supplemented by what the Board considers substantially the equivalent of an accounting major, including related courses in other areas of business administration, or (3) on July 1, 1965 have been licensed as a Registered PA. Candidates for examination who are in the final quarter or semester of their senior year will be permitted to sit as though they had completed their academic work.

Experience. Graduates of accredited colleges must have one year of public accounting experience in New Mexico before receiving their certificates. Those not presently engaged in the practice of public accounting must have a minimum of three years' public accounting experience, provided that a graduate of an accredited school or college with a major in accounting may substitute this education for two years' experience, but would still be required to have one year of public accounting experience in New Mexico before a certificate will be issued.

NEW YORK

Education. Candidates must be graduates of a college offering a curriculum in accounting which shall have been registered by State Department of Education; or be college graduates and have equivalent college training in accountancy as determined by the Commissioner; or have completed experience of at least 15 years in the practice of public accounting satisfactory to the State Board of Certified Public Accountant Examiners, subject to review by the Commissioner.

Experience. Applicants need no accounting experience to take the examination in theory, law and problems, but to take the examination in auditing requires two years' experience, or one year's experience if they have completed a registered graduate curriculum in accounting, involving the diversified application of accounting principles and diversified application of auditing procedures in the practice of public accountancy as defined in the statute either on his own account, as a member of a copartnership or as an employee on a full-time basis on the professional staff of one engaged in the practice of public accountancy. The said experience shall have been completed not less than 90 days prior to the date of the examination.

NORTH CAROLINA

Education.

a. Each applicant must submit proof, acceptable to the Board, that he has successfully completed sixty semester hours' course work, or the equivalent number of quarter hours, in a college or institution of higher learning accredited by one of the regional associations accrediting institutions of higher education. The equivalent for this requirement may be allowed where credit is given by some college other than an accredited college but upon transfer an accredited college allows and recognizes the earlier credits.

b. In addition, each applicant must submit proof, acceptable to the Board, that he has successfully completed a course of study in accountancy consisting of a minimum of twenty-four semester hours, or the equivalent in quarter hours, which shall include:

- Four courses in principles of accounting
- One course in cost accounting
- One course in auditing
- One course in income tax

while enrolled in any of the following schools:

Any college or university accredited by the Southern Association of Colleges and

Secondary Schools, or

Any member school of the American Association of Collegiate Schools of Business,
or

Any member school of the Association of American Universities, or University
extension courses and correspondence schools which are specifically approved
by the Board, or

Any other school, college or university specifically approved by the Board.

Experience. Each applicant must have:

a. At least two years' experience on the field staff of a CPA in public
practice or a North Carolina public accountant in public practice.

b. Or, shall have served two or more years as an internal revenue
agent or special agent under a District Director of Internal Revenue.

c. Or, shall have served at least two years on the field staff of the
North Carolina State Auditor under the direct supervision of a CPA.

A master's or more advanced degree in economics or business administration
from an accredited college or university may be substituted for one year of
experience.

The experience requirement is a prerequisite to examination except that the
Board may permit persons otherwise eligible to take the examination and withhold
issuance of certificate until the required experience is had. Under this exception,
the Board has adopted in its regulations, provisions defining certain college gradu-
ate applicants who may sit for the examination without the required accounting
experience subject to meeting the requirements before issuance of the certificate.

NORTH DAKOTA

Education and Experience (Substitutive). Four years of public accounting
experience on own account or in office of CPA, or have graduated from a college
or university of recognized standing.

OHIO

Education and Experience (Substitutive). Candidates must have: (a) Completed two
years of approved college or business college training (60 semester hours or 90

quarter hours credit including 24 semester hours or 36 quarter hours credit in accounting courses) and completed four years of public accounting experience or the equivalent satisfactory to the Board; (b) Graduated with a bachelor's degree from a four-year degree course from a college or university recognized by the Board, with at least 24 semester hours or 36 quarter hours credit in accounting courses and two years of public accounting experience or the equivalent; (c) Graduated with a master's degree in accounting or business administration from a recognized college or university with the prescribed number of semester hours of credit in accounting, business administration and economics and such related subjects as the Board shall determine and one year of public accounting experience or the equivalent. Beginning November, 1967 CPA examination, candidates who successfully pass the examination will be required to take an examination in professional ethics.

Only the four-year experience requirement mentioned in (a) above is a prerequisite to examination. All other required experience is prerequisite to certificate only.

None of the educational requirements above apply to any person who is registered as a public accountant by the Ohio Board or who, on October 23, 1959, was employed as a staff accountant in Ohio by anyone practicing public accounting; but the experience requirement for such candidate who does not meet such educational requirements shall be four years of public accounting experience or the equivalent.

OKLAHOMA

Education. Nothing above high school.

Experience. As a prerequisite to examination, three years of accounting experience in the office of a CPA; or three years of practical accounting experience which shall be of sufficient extent and diversity as to establish applicant's competency to practice the profession of accounting and auditing as a CPA. At least one year of experience shall have been in Oklahoma.

For graduates of the School of Business of the University of Oklahoma, or of other schools of equal standing and requirements, who have majored in accounting, the time devoted to completion of studies in accounting theory and practice shall be deemed the equivalent of three years of practical accounting experience herein required.

After June 8, 1968, the experience requirement shall be at least three years of public accounting experience or the equivalent, at least one year of which shall

have been in Oklahoma. Graduates of recognized colleges or universities with a major in accounting or with the equivalent of an accounting major shall be deemed to have the equivalent of three years' public accounting experience.

OREGON

Education and Experience (Substitutive). As a prerequisite to examination, all applicants, except licensed public accountants and graduates of recognized colleges who have completed 30 or more semester hours, or their equivalent, in accounting, commercial law, economics, and finance of which at least 20 semester hours, or their equivalent, is in accounting, must have two years of public accounting experience, or its equivalent, satisfactory to the Board. The Board may give credit for one or more subjects satisfactorily passed by an applicant in a written examination that was given by another state.

PENNSYLVANIA

Education and Experience (Substitutive). (1) Graduation with a baccalaureate degree from a recognized college or university, or the equivalent thereof, and satisfactory completion of at least twelve semester credits in accounting, not necessarily as part of the undergraduate work, and at least two years of public accounting experience of a caliber satisfactory to the Board, or (2) Graduation with a master's degree in Accounting or Business Administration from an approved college or university, and satisfactory completion of at least twelve semester credits in accounting, not necessarily as part of the undergraduate or graduate work, and at least one year of public accounting experience.

Service in the armed forces of the United States subsequent to July 1, 1940, shall be substituted for experience on the basis of one month's experience credit for each six months' service. The maximum credit for such service will be six months.

A person who has previously taken the examination under the provisions of a prior CPA Law of this Commonwealth shall continue to be permitted to take the examination and receive a certificate subject to such prior provisions.

Consideration will be given to the acceptance of experience of certain employees of certain governmental agencies who are college graduates, on an individual employee basis.

PUERTO RICO

Education and Experience (Substitutive). No experience is required as a prerequisite to the examination or the certificate if the applicant is a graduate of a recognized college and has completed 58 or more semester hours, or the equivalent, in the study of accounting, business law, economics and finance, with at least thirty-two semester hours thereof in accounting.

College graduates without the specified accounting study require four years' experience in the employ of a CPA prior to the date of application for examination and high school graduates require six. The Board may accept, in its judgment or discretion, as the equivalent of one year's experience in the employ of a CPA, two years' experience in the practice of accountancy as a private accountant or as an accountant in the employ of the Commonwealth or Federal Government or as instructor of accountancy at the university level.

RHODE ISLAND

Education. Baccalaureate degree conferred by a recognized college or university, with a major in accounting, or what the Board determines to be substantially the equivalent of the foregoing; or with a nonaccounting major, supplemented by what the Board determines to be substantially the equivalent of an accounting major including related courses in other areas of business administration.

Experience. Two years of public accounting experience satisfactory to the Board.

The experience requirement shall be only one year of public accounting experience for any candidate holding a Master's Degree in Accounting or Business Administration from a recognized college or university, if he has satisfactorily completed such number of semester hours in accounting, business administration and economics and such related subjects as the Board shall determine to be appropriate.

None of the educational requirements specified above shall apply to a candidate who has been granted an authority to practice as a public accountant or who, on July 1, 1962 was employed as a staff accountant in Rhode Island by anyone practicing public accounting; but the experience requirement for such candidate who does not meet the educational requirements shall be four years of public accounting experience.

All experience requirements are prerequisites to certificate only.

SOUTH CAROLINA

Education. Candidates must have a bachelor's degree conferred by a recognized college or university, or the equivalent.

Experience. Two years of public accounting experience under a certified public accountant or three years of public accounting experience, satisfactory to the Board.

None of the above educational requirements apply to a candidate who, on July 1, 1965, was practicing as a public accountant or who was employed as a staff accountant in South Carolina by anyone practicing public accounting.

The Board may waive the educational requirement for any candidate passing a special examination.

SOUTH DAKOTA

Education. (1) Graduation from an accredited college or university with a major in accounting, or (2) satisfactory completion of a course of study which the Board may determine to be substantially the equivalent of an accounting major, including related courses in other areas of business administration; such course of study may be in a college, university, business college, or home study school recognized by the Board of Accountancy.

Experience. One year's experience in public accounting.

TENNESSEE

- a. Before March 10, 1973

Education. (1) Satisfactory completion of two years of study at one or more colleges or universities, recognized by the Board, or (2) graduation from an accredited junior college, recognized by the Board, or what the Board determines to be substantially the equivalent of (1) or (2) above, and completion of a course in accounting acceptable to the Board.

Experience. Two years of accounting experience satisfactory to the Board. For candidates having a Master's Degree in Accounting or Business Administration from an accredited college or university recognized by the Board, the experience requirement shall be only one year.

b. After March 10, 1973

Education. (1) Baccalaureate degree conferred by an accredited college or university recognized by the Board, with a major in accounting, or what the Board determines to be substantially the equivalent of the foregoing; or (2) with a nonaccounting major, supplemented by what the Board determines to be substantially the equivalent of an accounting major, including related courses in other areas of business administration.

Experience. Two years of accounting experience satisfactory to the Board. For any candidate having a Master's Degree in Accounting or Business Administration from an accredited college or university recognized by the Board, the experience requirement shall be only one year.

TEXAS

After August 28, 1967

Education and Experience (Substitutive). (1) Bachelor's degree, conferred by a recognized college or university, with a major in accounting, or with a non-accounting major, including related courses in other areas of business administration, and two years of the accounting experience satisfactory to the Board as a public accountant or in public practice under the guidance of a CPA or PA, or in an activity comparable thereto, or in any combination of such experience; or (2) two years of study of accounting or related subjects in one or more recognized colleges or universities, and six years of experience under the supervision of a CPA in work of a nonroutine accounting nature, which continually requires independent thought and judgment on important accounting matters.

For candidates holding a Master's Degree with a major in accounting or business administration from a recognized college, or what the Board determines to be the equivalent thereof, the experience requirement shall be one year.

None of the educational requirements specified above shall apply to a candidate who is registered as a public accountant under Section II of the Public Accountancy Act of 1945, as amended.

A candidate who has met the educational requirements but has not met the experience requirements, shall be eligible to take the examination in all subjects except accounting practice. A candidate with a baccalaureate degree may, however, take the entire examination without waiting until he meets with experience requirements.

UTAH

Education. Baccalaureate degree from recognized college with a major in accounting, or graduation from a course of study requiring a minimum of fifty quarter hours in accounting and thirty quarter hours in related courses in other areas of business administration in a business school accredited by a nationally recognized accrediting association; or what the Department deems substantially the equivalent.

Experience. Two years of public accounting experience satisfactory to the Department, or only one year when required master's degree held.

All experience requirements are prerequisites to certificate only.

Exceptions and Waiver. The educational requirement mentioned above shall not apply to applicants licensed to practice public accountancy. The Department may waive educational requirements for candidates passing special written examination to test educational qualifications.

Ethics: Beginning May 1968, candidates, for the first time, will be required to take an open book examination on ethics, which will be held in the morning of the first day of scheduled examination.

VERMONT

Education. Nothing above high school.

Experience. (1) Must have two years' experience in public accounting, or (2) such experience in general accounting as the Board deems equivalent of (1), or (3) must have bachelor's degree as a result of a minimum of 120 semester hours study, or the equivalent, at an institution whose credits would be accorded full recognition on transfer to the University of Vermont. Thirty or more semester hours must be in accounting, business law, economics and finance, of which at least

20 hours, or the equivalent, is in accounting. Experience requirements are prerequisite to certificate only.

Internal Revenue Service shall be accepted as satisfying the experience requirement on the following basis: "Three years' experience at grade GS-9 or two years' experience at grade GS-11 (or higher) are each equivalent to one year's experience in public accounting under supervision of any licensed public accountant."

VIRGINIA

a. July 1, 1967 - July 1, 1970

Education. High school graduation, and ninety semester hours' credit from college accredited by State Board of Education, or in courses approved by State Board of Accountancy at any other school. Semester hours must include courses in accounting, cost accounting, auditing, commercial law, and such other courses related to accounting as Accountancy Board prescribes. Credits may be received in schools specializing in business training, including business schools and correspondence schools if the courses in such schools are found by Accountancy Board to be comparable to those in similar schools accredited by Board of Education. May be required, at the discretion of the Board, to complete a supplement examination on Professional Ethics before issuance of the CPA certificate.

Persons unable to obtain required credits may meet requirements by passing a special examination given under direction of Accountancy Board. The State Board of Accountancy may allow credit for a subject passed by a candidate in an examination taken in another state.

Experience. All applicants for the certificate require, as a prerequisite to certification, experience, including the preparation of balance sheets and operating statements from general books, of the following character: (a) for at least two years immediately preceding the date of application continuous engagement as a public accountant or as a staff accountant of a practicing CPA or PA, or (b) for at least four years preceding the date of application active employment by the U. S. Treasury Department as an Internal Revenue Agent, or (c) for at least four years preceding the date of application active employment by any Federal or State supervisory agency or instrumentality as an auditor or examiner whose duties entail auditor verification of accounts and records and preparation thereon of reports for purposes of supervision or regulation; provided that the experience includes preparation of balance sheets and operating statements from general books; or (d) any experience the Board deems equivalent to any of the

foregoing and which may have been acquired independently of any thereof, and the Board will recognize that such equivalent experience may be obtained independently of the activities set forth in (a), (b), and (c).

b. After July 1, 1970

Education. High school graduation, and have received one hundred and twenty semester hours of credit indicated in a. , above.

Experience. As in a. , above.

VIRGIN ISLANDS

Education and Experience (Substitutive). Experience requirements are a prerequisite to examination only as to the subject of accounting practice.

Graduates of recognized colleges who have completed at least thirty semester hours in the study of accounting, business law, economics and finance with at least twenty semester hours in accounting require two years' experience in practice as a PA, or in the employ of a PA or CPA, or two years' employment as an auditor with the Virgin Island government or the Federal government towards his experience requirement.

Graduates of recognized colleges who have not completed the studies specified above are required to have had three years' experience of the nature indicated above, or have three years' employment as an auditor with the Virgin Island government or the Federal government towards his experience requirement.

Graduates of a four-year high school course, or its equivalent, are required to have had six years' experience of the nature indicated above.

WASHINGTON

Education and Experience (Substitutive). A graduate of a recognized college who has completed 60 or more quarter hours, or their equivalent, in accounting, business law, economics and finance, of which at least 45 quarter hours, or their equivalent, must be in accounting, requires only one year of public accounting experience. A graduate of a recognized college who has not completed the specified hours and subject set forth in the previous sentence, or a graduate of an established resident school of business or accounting with courses in accounting, business law, economics and finance requires two years of accounting

practice or experience, while a high school graduate requires four years of experience. (Experience requirements are not prerequisites for examination but are needed to be eligible for the certificate.) All experience must be in practice as public accountant, or employment as staff accountant of a PA, licensed PA or CPA.

WEST VIRGINIA

Education. Degree or certificate by college or other approved institution with a major in accounting, or what the Board deems an equivalent, or with a nonaccounting major supplemented by what the Board deems the equivalent of an accounting major, including related courses in all areas of business administration. This educational requirement does not apply to PA's registered before January 1, 1960.

Experience. There is no experience requirement for applicants possessing the required educational degree or certificate.

WISCONSIN

Education. Applicants must have a bachelor's or higher degree with a major in accounting from a recognized school, or its equivalent.

Experience. One and one-half years of accounting experience equivalent to that of a senior accountant in public practice.

WYOMING

Education. Nothing above high school, but see special provision under experience.

Experience. All applicants, with the exception hereafter noted, require at least three years' experience in the practice of accounting as a prerequisite to examination. This must be within five years immediately preceding the examination.

A junior candidate (one who (a) has successfully completed a comprehensive course in accountancy of a recognized resident or correspondence school, which course is on a college or equivalent level and includes successful completion of 24 semester hours or the equivalent thereof in the study of accounting, (b) does not have the required three years' experience, (c) is otherwise qualified for the examination, and (d) has indicated the intention of fulfilling the experience

requirement later) will be permitted to take the examination but will have to meet the experience requirements for certification.

The Board considers the following types of experience meet the requirements of experience in the practice of accounting: (1) as an employee under supervision of a CPA; (2) as a public accountant regularly engaged on his own account during usual business hours; (3) as an Internal Revenue Agent, provided at least Grade Eleven has been attained. The Board will give consideration to diversified accounting experience requiring the extensive application of accounting principles and auditing procedures.

Summary of CPA Examination Conditioning Provisions

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Alabama	Two or Practice.	Next 5 examinations. Upon passing additional subjects the period of 5 examinations will start over.	Board will reevaluate candidates who have not become conditioned within 2 years and 1 month after initial examination. An applicant who, sitting for the entire examination, fails to make an average grade of 50% and who has no grade over 60% must wait one year before applying for reexamination.
Alaska	Two or Practice.	5 Calendar years.	Must take failed subjects again each year unless excused for cause.
Arizona	Two or Practice.	3 Years.	A candidate who obtains grade of 75% or over in Practice or in each of the remaining subjects is licensed as a public accountant. Any candidate who has taken two examinations and has failed to receive a "condition" may be required, before being accepted for further examinations, to furnish evidence satisfactory to the Board that he has made further diligent study in the failed subject or subjects.
Arkansas	Two or Practice.	Next 5 succeeding examinations.	A passing grade in any one of the remaining subjects will extend the time limit on any subjects still remaining to the next five successive examinations.

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
California	Two or Practice.	3 Years.	-----
Colorado	Two.	Next 3 succeeding examinations.	If a candidate fails an examination or fails to pass all subjects, the Board may require him to take additional study before reexamination.
Connecticut	Two or Practice.	Within 3 years or next 6 examinations.	Applicants who fail to pass any parts in three attempts must submit evidence to Board of further study prior to reexamination.
Delaware	Two.	Next 5 examinations.	If a candidate fails in next 5 succeeding examinations to pass all subjects, shall forfeit all credits, and shall upon application, be examined again as a new candidate. A passing grade of 75 or more on 2 subjects and 50 on subjects failed necessary to receive credit.
District of Columbia	Two or Practice.	Next 5 examinations.	-----
Florida	Two.	Next 5 consecutive examinations.	-----
Georgia	Two.	Next 5 examinations.	Candidates with conditional credits for subjects passed prior to January 31, 1964 shall be entitled to be reexamined for the next 9 examinations.

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Hawaii	Two, provided grades of not less than 50 in each of other subjects sat for in same examination.	May take remaining parts in the next 6 scheduled examinations.	Candidates receive passing credit (75 or more) in at least 2 parts and grades of not less than 50 received in the parts failed, will be allowed to repeat those parts failed.
Idaho	Two or Practice, and average of 50 or better in failed subjects; but if 3 subjects passed no set grade required in failed subject.	Next 5 examinations.	May be extended by the Board upon receipt of satisfactory evidence that the applicant was prevented from attendance at an examination by reason of overseas' military service, disabling illness or other good cause which, in the discretion of the Board, justifies such an extension.
Illinois	Theory and Practice with grades of not less than 50 in each subject failed; Auditing and Law with grades of not less than 60 in Theory and Practice; or Theory, Practice and one other subject (Auditing or Law) regardless of grade in failed subject.	May take remaining parts at any 3 of next 6 semiannual examinations.	On reexamination a conditioned candidate must take all failed subjects. A candidate, whose previous grades are such that he must re-take all subjects, may not be reexamined until at least one examination has intervened and must give satisfactory evidence of further preparation.
Indiana	Two.	3 Years.	-----
Iowa	Two or Practice, and grades of not less than 50 in failed subjects.	Next 4 examinations.	Upon reexamination, no subject will be considered passed unless grades of 50 or more are received in all failed subjects.

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Kansas	Two, and grades of at least 50 in failed subjects.	4 of the next 6 examinations.	Upon reexamination, no subject will be considered passed unless a grade of 50 is received in failed subject.
Kentucky	One.	Next 4 examinations.	Every candidate must sit for every examination for which he is eligible, and submit a paper for each subject for which he is eligible to be examined. Lawyers are not required to sit for Commercial Law examination. A candidate who receives no conditional credit must wait at least 1.1 months before he is eligible for his next succeeding examination.
Louisiana	Two, providing a grade of not less than 45 in failed subjects.	Next 4 examinations.	
Maine	Two or Practice.	3 Years.	
Maryland	Three or Practice and one other (a).	No limit stated.	Members of bar need not take Commercial Law.
Massachusetts	Two or Practice, and average of 50 in failed subjects. If 3 passed, grade in one failed immaterial.	Next 5 examinations.	Members of bar need not take Commercial Law. Candidates receive passing credit upon reexamination only if grades of not less than 50 received in each subject sat for in same examination.

(a) Examination covers 5 subjects. Fifth is Principles of Economics.

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Michigan	Two or Practice. (b)	Next 7 examinations.	On reexamination, a bona fide paper must be submitted on all subjects not passed previously. Conditioning provisions as to required numbers of initial credits and their duration apply also to candidates for <u>Certificate of Examination</u> . The 5 subjects for latter are Theory, Cost Accounting, Commercial Law, Auditing, and Economics and Finance. Holder of Certificate of Examination who acquires two years of practical experience and then passes in subjects of Practical Accounting and Auditing receives the CPA certificate. Holder of Certificate of Examination may pass Auditing alone and get credit for it.
Minnesota	Two, provided no grade of less than 50 in subject failed.	Next 5 examinations.	When candidate fails all subjects, he will not be permitted to sit for re-examination at next examination and must show proof of further study in order to sit for subsequent examinations.
Mississippi	One.	Ten examinations within a five-year period.	Candidates are required to sit for all remaining subjects at each reexamination.

(b) CPA Examination covers 5 subjects. Fifth is Economics and Public Finance.

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Missouri	One.	See Special Requirements and Limitations.	<p>If certain college graduates pass all subjects in the first examination, or two or more subjects, and the remainder in the second examination, they shall be entitled to a certificate upon presentation thereafter of evidence that they have had at least two years' experience in public accounting.</p> <p>If one or more subjects are passed in the first examination, and one or more in the second examination, and then those subjects are passed in which they failed in the third examination, at least three years of public accounting experience will be required. If these college graduates fail these requirements, they shall not be entitled to be reexamined until they meet the three years' experience requirement beforehand. No examinee who failed the third examination shall be permitted further examination until he presents evidence that he has devoted three hours a week for twenty weeks to the study of subjects failed. If he should fail the fourth examination, he again will be required to show evidence of three hours a week for twenty weeks which he has devoted to the study of subjects failed. This study requirement is a requisite to all further reexaminations.</p>
Montana	Two or Practice.	2 Calendar Years or 32 months following initial examination.	Candidates are entitled to reexamination at such times as subsequent examinations are held, but not less than once a year.

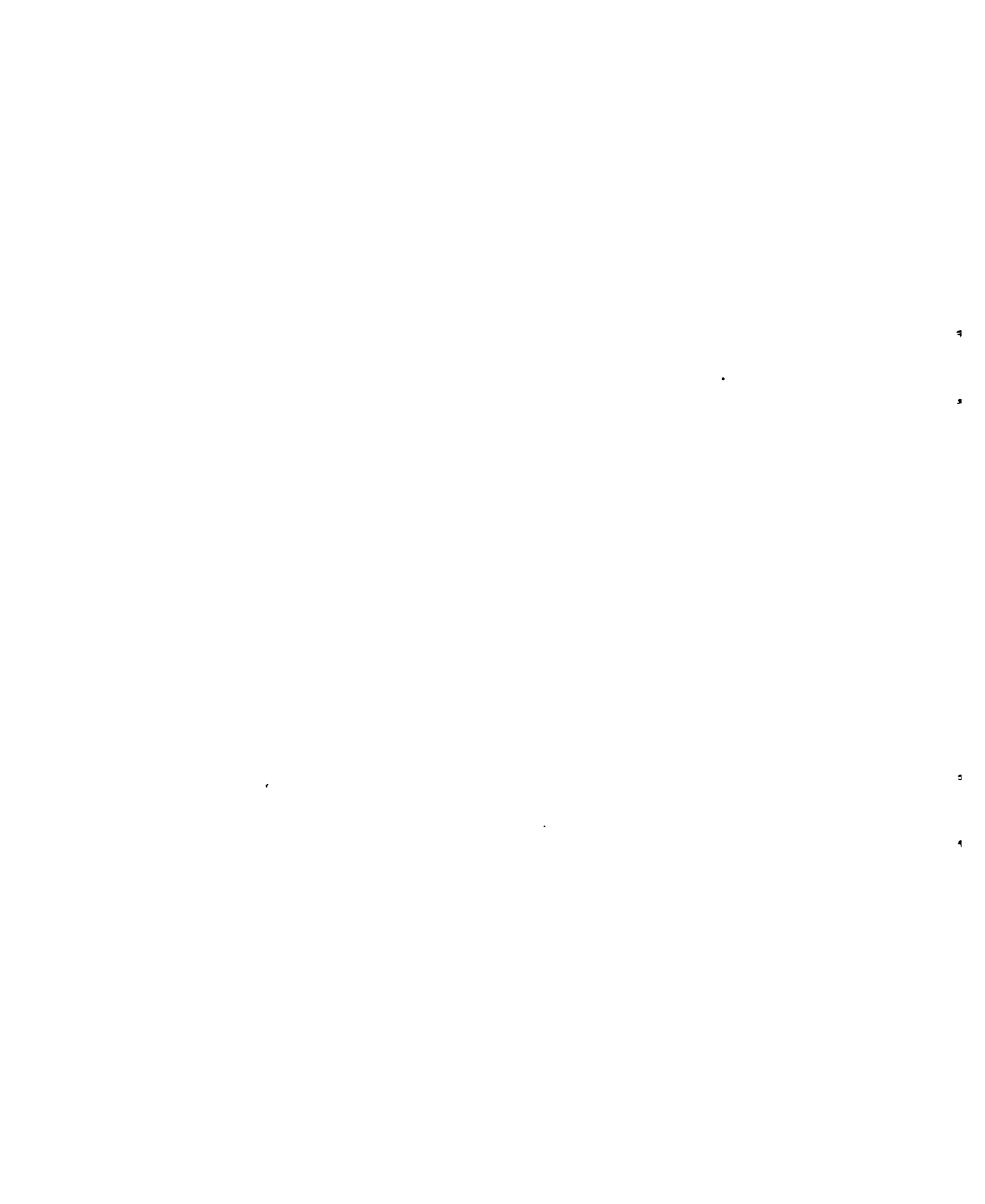
<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Nebraska	Two or Practice.	Next 9 examinations.	-----
Nevada	Two or Practice.	5 Years.	-----
New Hampshire	Two.	No limit stated.	-----
New Jersey	Two or Practice.	No limit stated.	-----
New Mexico	Two.	3 Years, or in 6 examinations excluding time in Armed Services.	Candidate will be given credit for one or more subjects passed in another state.
New York	Practice, Auditing or any two group I subjects.	No time limit stated.	Theory, Law and Practice are considered Group I subjects and Auditing in Group II. Where Practice is the only Group I subject passed, the remaining two Group I subjects must be passed at a single examination.
North Carolina	Two or Practice.	Next 5 examinations.	On any reexamination, a conditioned candidate shall retain credit for each additional subject passed for the five succeeding examinations.
North Dakota	Two or Practice.	Next 5 examinations.	-----
Ohio	One.	8 Years on each subject from date passed.	On any reexamination, candidate must take all subjects failed and cannot retake one at a time. If candidate must retake all four, then must wait until at least one examination has intervened, and furnish proof that he has made further preparation.

<u>State or Territory</u>	<u>Required Subject to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Oklahoma	Two or Practice.	Next 10 examinations.	Failure to score a grade of at least 50% on any subject in an examination shall disqualify a candidate from the next succeeding examination. Candidate must furnish evidence of further study in such failed subjects prior to being accepted to subsequent examinations. Candidates must be examined in all subjects other than those in which conditional credits have been received. Candidate loses credit if he fails to be reexamined at least once within three successive examinations. An applicant holding a conditional credit in one or more subjects as of February 7, 1963, shall not be required to be reexamined in such subject or subjects provided he passes all subjects within 8 years from the date he first received conditional credit.
Oregon	Two or Practice.	Next 6 examinations. (3 Years).	-----
Pennsylvania	Comm. Law, Practice, or any two of the General Accounting subjects.	No limit stated.	Theory, Practice and Auditing are General Accounting subjects.
Puerto Rico	Two.	No limit stated.	-----

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Rhode Island	Two or Practice.	Limited period, but not specified in Board's regulations.	-----
South Carolina	Two or Practice.	Five consecutive re-examinations. See Special Requirements and Limitations.	Life of credits is only 3 reexaminations unless 3 subjects are passed by then. Applicant must sit for all subjects for which he does not have valid credit.
South Dakota	Two. See Special Requirements and Limitations.	No specified period. See Special Requirements and Limitations.	Credits - carry-over granted for a "reasonable length of time," passing 2 subjects or accounting practice.
Tennessee	Two or Practice.	3 Years or 6 examinations from the date that each credit was obtained.	-----
Texas	Two.	No limit.	A candidate scoring a grade of less than 50% on any subject in an examination shall not be permitted to take that subject at the next succeeding examination. If a candidate fails to submit a paper on any subject for which he is eligible at that session, he shall be graded below 50% for that subject.

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
Utah	One.	6 next examinations.	-----
Vermont	Two.	No time limit.	A candidate conditioned in two or more subjects of the uniform CPA examination taken in another state, may receive credit for such subjects provided that none of the conditioning grades were earned three years prior to application in Vermont.
Virginia	One.	Next 2 attempts, or within 25 months, whichever is shorter.	Candidate may receive credit at the discretion of the Board for a subject passed as part of an examination taken under jurisdiction of another state or the District of Columbia.
Virgin Islands	Two.	Within period of time specified in the rules of the Board.	-----
Washington	One.	Qualified limitation. See Special Requirements and Limitations.	Conditioned candidate may be reexamined in subsequent examinations provided he is examined at least once each year. For good cause, Board may waive once a year requirement.

<u>State or Territory</u>	<u>Required Subjects to be Passed for Credit</u>	<u>Life of Credits</u>	<u>Special Requirements and Limitations</u>
West Virginia	One.	3 Years.	-----
Wisconsin	Two, provided average grade of failed subjects is 50, but if 3 subjects passed credits given therefor regardless of grade in failed subject.	3 of next 6 semi-annual examinations, provided candidate does not absent himself from more than two successive examinations after writing first examination.	A candidate who has credits for 3 subjects and who fails his fourth subject on the last examination during which his credits would normally still be effective, reverts to the status of a new candidate and must rewrite all subjects unless he gets 60 or better in the failed subject on his last examination. If he gets 60 or better, he retains his credits for one more examination. A candidate who has failed to receive a passing grade in at least one subject may not present himself for reexamination until at least one examination shall have intervened.
Wyoming	Two or Practice.	4 Examinations within next 3 years.	A candidate will not be reexamined more than once a year without evidence of further study.



Examination and Certificate Fees

Examination Fees

<u>State or Territory</u>	<u>Original Examination</u>	<u>Reexaminations</u>	<u>Certificate Fee</u>
Alabama	\$ 55.00	All subjects \$ 20.00 Partial reexamination: Accounting Practice 8.00 Auditing 4.00 Commercial Law 4.00 Theory of Accounts 4.00 Minimum Fee 8.00 Out of State Candidates: Accounting Practice 4.00 Auditing 2.00 Commercial Law 2.00 Theory of Accounts 2.00 Minimum Fee 5.00	None
Alaska	\$ 25.00	One reexamination within 18 months without charge, full fee for subsequent examination.	None
Arizona	\$ 40.00	All subjects \$ 40.00 Partial reexamination 25.00	None
Arkansas	\$ 40.00	\$5.00 per subject for first reexamination (Practice considered 2 subjects). \$40.00 for second reexamination. This cycle of fee payments will repeat to the extent necessary.	\$ 10.00

Examination and Certificate Fees

Examination Fees

<u>State or Territory</u>	<u>Original Examination</u>	<u>Reexaminations</u>	<u>Certificate Fee</u>
California	\$ 25.00	Renewal fee, \$15.00; \$5.00 per subject, and practice being considered two subjects.	None
Colorado	\$ 50.00	\$25.00 for each reexamination in which candidate is examined in fewer than all subjects prescribed by the Board; otherwise, \$45.00	\$ 5.00
Connecticut	\$ 50.00	\$50.00	None
Delaware	\$ 50.00	\$25.00 for reexamination in less than all subjects. Otherwise, \$50.00.	None
District of Columbia	\$ 50.00	\$35.00 for each reexamination	None
Florida	\$ 75.00	\$25.00 for each reexamination	None
Georgia	\$ 35.00	\$35.00 for each reexamination	None
Hawaii	\$ 35.00	\$25.00 for each reexamination	None

Examination and Certificate Fees

Examination Fees

<u>State or Territory</u>	<u>Original Examination</u>	<u>Reexaminations</u>	<u>Certificate Fee</u>
Idaho	\$ 35.00	\$15.00 for reexamination of not more than three subjects. Otherwise, \$25.00.	None
Illinois	\$ 50.00	\$30.00 for Auditing and/or Commercial Law; \$40.00 for Theory of Accounts and Practical Accounting (considered one subject for this purpose); Otherwise, \$50.00. When applicant cannot appear for examination, because of unexpected illness or death in the family, the Committee may return entire fee to the applicant.	None
Indiana	\$ 25.00	\$25.00 for each reexamination	None
Iowa	\$ 25.00	\$25.00 for each reexamination	None
Kansas	\$ 35.00	\$15.00 for each partial reexamination. \$25.00 for a complete reexamination.	None
Kentucky	Not to exceed \$ 50.00	Not to exceed \$12.50 for each subject in which the candidate is examined.	None
Louisiana	\$ 35.00	\$15.00 for each partial reexamination. \$35.00 for complete reexamination.	None

Examination and Certificate Fees

Examination Fees

<u>State or Territory</u>	<u>Original Examination</u>	<u>Reexaminations</u>	<u>Certificate Fee</u>
Maine	\$ 50.00	\$7.00 for each subject	None
Maryland	\$ 50.00	\$50.00 for four or more subjects. \$45.00 for three subjects, including Accounting Practice. \$40.00 for three subjects, not including Accounting Practice. \$40.00 for two subjects, including Accounting Practice \$35.00 for two subjects, not including Accounting Practice. \$35.00 for Accounting Practice only. \$30.00 for one subject other than Accounting Practice.	None
Massachusetts	\$ 40.00	All subjects, \$40.00; Theory, Auditing and Law, \$37.50; Accounting Practice and one other subject, \$37.50; Accounting Practice only, \$25.00; Theory of Accounts only, \$12.50; Law only, \$12.50; Auditing only, \$12.50.	None
Michigan	\$ 25.00	\$25.00	None
Minnesota	\$ 45.00	\$7.00 per subject, with Accounting Practice counted as two subjects.	None

Examination and Certificate Fees

Examination Fees

<u>State or Territory</u>	<u>Original Examination</u>	<u>Reexaminations</u>	<u>Certificate Fee</u>
Mississippi	\$ 50.00	\$25.00 plus \$5.00 per subject, with Accounting Practice counted as two subjects.	None
Missouri	\$ 10.00 per subject	Subsequent examinations, \$10.00 per subject	\$ 10.00
Montana	\$ 30.00	\$5.00 for each subject	None
Nebraska	\$ 30.00	All subjects \$ 30.00 Three subjects 25.00 Two subjects 20.00 One subject 15.00	None
Nevada	\$ 25.00	\$25.00	None
New Hampshire	Not to exceed \$ 75.00 (no regulations have been issued)	Not to exceed \$15.00 for each subject.	None
New Jersey	\$ 35.00	Maximum fee of \$35.00. Fees for individual subjects: Practical Accounting \$ 30.00 Theory 10.00 Law 10.00 Auditing 10.00	\$ 6.00
New Mexico	\$ 25.00	\$25.00	\$ 12.50

Examination and Certificate Fees

Examination Fees

<u>State or Territory</u>	<u>Original Examination</u>	<u>Reexaminations</u>	<u>Certificate Fee</u>
New York	\$ 40.00	\$15.00 for each reexamination	None
North Carolina	\$ 35.00	Less than all subjects, \$30.00. Otherwise \$35.00.	None
North Dakota	\$ 50.00	Practice \$ 20.00 Any other subject \$ 10.00	None
Ohio	\$ 40.00	\$30.00	None
Oklahoma	\$ 25.00	No charge for one reexamination within 18 months of original examination; thereafter \$25.00.	None
Oregon	\$ 30.00	\$12.00 for Accounting Practice; \$6.00 for each of the other subjects.	None
Pennsylvania	\$ 35.00	Accounting (Theory, Practice and Auditing) and Law \$ 35.00 Accounting only 30.00 Law only 20.00 Accounting - for each subject 10.00 Maximum fee 35.00	None
Puerto Rico	\$ 25.00	\$10.00 for each reexamination	None
Rhode Island	\$ 25.00	\$15.00 for reexamination in any or all subjects	None

Examination and Certificate Fees

Examination Fees

<u>State or Territory</u>	<u>Original Examination</u>	<u>Reexaminations</u>	<u>Certificate Fee</u>
South Carolina	\$ 10.00	Accounting Practice \$10.00 Theory 5.00 Law 5.00 Auditing 5.00	\$10.00
South Dakota	\$ 50.00	No charge.	None
Tennessee	\$ 35.00	\$25.00 for each successive examination.	None
Texas	\$ 50.00	\$20.00 for Accounting Practice \$10.00 for each of Theory, Auditing and Law	None
Utah	\$ 25.00	\$20.00 for 3 subjects \$15.00 for 2 subjects \$10.00 for 1 subject \$ 5.00 for examination on ethics	None
Vermont	\$ 50.00	\$ 7.00 for section of examination.	None
Virginia	\$ 40.00	\$30.00	None
Virgin Islands	\$ 25.00	\$10.00 for each reexamination	None

Examination and Certificate Fees

Examination Fees

<u>State or Territory</u>	<u>Original Examination</u>	<u>Reexaminations</u>	<u>Certificate Fee</u>
Washington	\$ 25.00	\$25.00	None
West Virginia	\$ 40.00	One reexamination without charge within one year of original examination. \$20.00 for each subsequent examination.	\$ 5.00
Wisconsin	\$ 30.00	One reexamination without charge, within two years of original examination.	None
Wyoming	\$ 35.00	One reexamination within a period of 18 months of original examination - \$15.00. Thereafter \$35.00 and one reexamination for \$15.00, etc.	None

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APPENDIX A

Summary of Education and Experience Provisions

<u>State or Territory</u>	<u>Education</u>				<u>Experience</u>		
	<u>Required Above High School</u>		<u>Substitutive in Full or in Part for Experience</u>	<u>Mandatory Before Examination</u>	<u>Only Before Certificate</u>	<u>Mandatory Only Before Certificate</u>	<u>Years or All, Some Range of or a Type Required Must be Years in State</u>
	<u>Required</u>	<u>General Education Required</u>					
Alabama	Yes	No	Yes	Yes	No	No	2-3
Alaska	No	Yes	Yes	No	Yes	No	2-4
Arizona	No	Yes	Yes	No	Yes	No	2-10
Arkansas (a) Prior to June 13, 1969	No	Yes	Yes	No	Yes	No	1-4
(b) After June 13, 1969	No	Yes	Yes	No	Yes	No	1-2
California	No	No	Yes	No	Yes	No	2-4
Colorado	No	No	Yes	Yes	No	No	0-1
Connecticut	No	No	No	Yes*	No	No	2

Summary of Education and Experience Provisions

<u>State or Territory</u>	<u>Education</u>				<u>Experience</u>		
	<u>Required Above High School</u>		<u>Substitutive in Full or in Part for Experience</u>	<u>Mandatory Before Examination</u>	<u>Mandatory Only Before Certificate</u>	<u>Years or Range of Required Years</u>	<u>All, Some or a Type Must be in State</u>
	<u>Only High School Education Required</u>	<u>Specific Accounting Study Required</u>					
Delaware							
(a) Before January 1, 1969	Yes	No	No	Yes	No	0-2	No
(b) After January 1, 1969	No	Yes	No	Yes	No	2-4	No
District of Columbia	No	Yes	Yes	Yes	Yes	1-5	No
Florida	No	Yes	Yes	No	Yes	0-1	No
Georgia							
(a) Prior to June 30, 1969	No	No	Yes	No	Yes	2-5	No
(b) After June 30, 1969	No	Yes	Yes	No	Yes	1-5	No
Hawaii	No	No	Yes	No	Yes	2-5	No
Idaho	No	Yes	Yes	No	Yes	1-4	No

Summary of Education and Experience Provisions

<u>State or Territory</u>	<u>Education</u>				<u>Experience</u>			
	<u>Required Above High School</u>		<u>Substitutive in Full or in Part for Experience</u>	<u>Mandatory Before Examination</u>	<u>Only Before Certificate</u>	<u>Years or Range of Required Years</u>	<u>Some of a Type Must be in State</u>	
	<u>Only High School Education Required</u>	<u>Specific Accounting Study Required</u>						<u>General Education Required</u>
Illinois	No	Yes	No	Yes	No	No*	1-3	No
Indiana	Yes	No	No	Yes	No	Yes	0-3	No
Iowa	Yes	No	No	Yes	No	Yes	1-3	No
Kansas	Yes*	No	No	Yes	No*	No	2-5	No
Kentucky	Yes*	No	No	Yes	Yes	No	2-6	No
Louisiana	Yes*	No	No	Yes	Yes*	No	0-3	No
Maine	Yes	No	No	No	No	Yes	2	No
Maryland	Yes*	No	No	Yes	No	Yes	0-2	No
Massachusetts	No	Yes	No	No	No	Yes	2-12	No
Michigan	Yes	No	No	Yes	Yes*	No	3-6	No
Minnesota	Yes	No	No	Yes	Yes*	No	3	No

Summary of Education and Experience Provisions

<u>State or Territory</u>	<u>Education</u>				<u>Experience</u>			
	<u>Required Above High School</u>				<u>Mandatory Only Before Examination Certificate</u>	<u>Years Required</u>	<u>Range of Years</u>	<u>or All, Some or a Type Must be in State</u>
	<u>Only High School Education Required</u>	<u>Specific Accounting Study Required</u>	<u>General Education Required</u>	<u>Substitutive in Full or in Part for Experience</u>				
Mississippi	Yes	No	No	Yes	Yes*	No	1-3	No
Missouri	Yes	No	No	Yes	Yes*	No	2-3	No
Montana	Yes	No	No	No	NO REQUIREMENT			
Nebraska	Yes	No	No	Yes	No	Yes	2-4	No
Nevada								
(a) Before April 1, 1969	No	Yes	Yes	Yes	No	Yes	2-4	No
(b) After April 1, 1969	No	Yes	Yes	No	No	Yes	2	No
New Hampshire	Yes	No	No	No	No	Yes	4	No
New Jersey	No	Yes	Yes	No	Yes*	No	3-10	No
New Mexico	No	Yes	Yes	Yes	Yes	No	1-3	Yes

Summary of Education and Experience Provisions

<u>State or Territory</u>	<u>Education</u>				<u>Experience</u>		
	<u>Only High School Education Required</u>	<u>Accounting Study Required</u>	<u>General Education Required</u>	<u>Substitutive in Full or in Part for Experience</u>	<u>Mandatory Before Examination Certificate</u>	<u>Mandatory Only Before Certificate</u>	<u>Years or Range of Required Years in State</u>
New York	No*	Yes	Yes	No	Yes*	No	2-3
North Carolina	No	Yes	Yes	Yes	Yes*	No	1-2
North Dakota	Yes	No	No	Yes	Yes	No	0-4
Ohio	No	Yes	Yes	Yes	Yes*	No	1-4
Oklahoma	Yes	No	No	Yes	Yes	No	0-3
Oregon	Yes	No	No	Yes	Yes	No	0-2
Pennsylvania	No	Yes	Yes	Yes	Yes	No	1-2
Puerto Rico	Yes	No	No	Yes	Yes	No	0-6
Rhode Island	No	Yes	Yes	Yes	No	Yes	1-2
South Carolina	No	No	Yes	No	No	Yes	2-3
South Dakota	No	Yes	Yes	No	No	Yes	1

Summary of Education and Experience Provisions

State or Territory	Education				Experience		
	Only High School Education Required	Accounting Study Required	General Education Required	Substitutive in Full or in Part for Experience	Mandatory Only Before Examination	Mandatory Only Before Certificate	Years or Range of Required Years in State
Tennessee							
(a) Prior to March 10, 1973	No	Yes	Yes	Yes	No	Yes	1-2 No
(b) After March 10, 1973	No	Yes	Yes	Yes	No	Yes	1-2 No
Texas	No	Yes	Yes	Yes	Yes*	No	1-6 No
Utah	No	Yes	Yes	Yes	No	Yes	1-2 No
Vermont	Yes	No	No	Yes	No	Yes	0-6 No
Virginia							
(a) Prior to July 1, 1970	No	Yes	Yes	No	No	Yes	2-4 No
(b) After July 1, 1970	No	Yes	Yes	No	No	Yes	2-4 No
Virgin Islands	Yes*	No	No	Yes	Yes*	Yes	2-6 No

Summary of Education and Experience Provisions

<u>State or Territory</u>	<u>Education</u>				<u>Experience</u>	
	<u>Required Above High School</u>	<u>Substitutive in Full or in Part for Experience</u>	<u>Mandatory Before Examination</u>	<u>Mandatory Only Before Certificate</u>	<u>Years or Range of Required Years</u>	<u>All, Some or a Type Must be in State</u>
Washington	Yes*	No	No	Yes	1-4	No
West Virginia	No	Yes	No	NO REQUIREMENT		
Wisconsin	No	Yes	No	No	1 1/2	No
Wyoming	Yes	No	No	Yes*	3	No

* See detailed comments.

APPENDIX B

Types of Experience Accepted

<u>State or Territory</u>	<u>Specific Type Stated</u>	<u>Only Public Accounting Experience</u>		<u>Government Experience</u>		
		<u>Acceptable</u>	<u>Private Employment Acceptable</u>	<u>Acceptable</u>	<u>Federal Agency Named</u>	<u>Number of Years</u>
Alabama	Yes	Yes	--	--	--	--
Alaska	No (1)	--	--	--	--	--
Arizona	No (1)	--	--	--	--	--
Arkansas	No (1)	--	--	--	--	--
California	Yes	No	Yes	Yes	No	-- Up to 4
Colorado	Yes (2)	No	No	Yes	Yes*	Yes 1
Connecticut	No (1)	--	--	--	--	--
Delaware:						
(a) Before January 1, 1969	Yes (2)	Yes	--	--	--	--
(b) After January 1, 1969	Yes	Yes	--	--	--	--
District of Columbia	Yes	No	Yes	--	--	--
Florida	Yes (2)	Yes	--	Yes	No	No 1
Georgia	Yes	No	No	Yes	No	Yes 4

Types of Experience Accepted

<u>State or Territory</u>	<u>Only Public Accounting Experience in Private Employment</u>				<u>Government Experience</u>		
	<u>Specific Type Stated</u>	<u>Acceptable</u>	<u>Employment Acceptable</u>	<u>Acceptable</u>	<u>Federal Agency Named</u>	<u>State</u>	<u>Number of Years</u>
Hawaii	Yes	No	No	Yes	No	Yes	5
Idaho	Yes	Yes	--	--	--	--	--
Illinois	Yes*	Yes	--	--	--	--	--
Indiana	Yes*	No*	--	--	--	--	--
Iowa	Yes	No	No	Yes	Yes*	Yes	1-3
Kansas	Yes	Yes	--	--	--	--	--
Kentucky	Yes	No	No	Yes	Yes*	Yes	2-6
Louisiana	Yes (2)	No	No	Yes	Yes*	No	3
Maine	No (1)	--	--	--	--	--	--
Maryland	Yes (2)	Yes	--	--	--	--	--
Massachusetts	Yes	No	No	Yes	No	No	4-12
Michigan	Yes	Yes*	--	Yes	--	Yes	--
Minnesota	Yes	No	No	Yes	Yes*	Yes	3

Types of Experience Accepted

<u>State or Territory</u>	<u>Only Public Accounting Experience</u>		<u>Government Experience</u>				
	<u>Specific Type Stated</u>	<u>Accounting in Private Employment Acceptable</u>	<u>Acceptable</u>	<u>Federal Agency Named State of Years</u>			
Mississippi	Yes (2)	No	Yes	No	--	--	--
Missouri	Yes	Yes	--	--	Yes	--	5
Montana	No Requirement	--	--	--	--	--	--
Nebraska	Yes	No	--	Yes	Yes*	No	4
Nevada	Yes	Yes	--	--	--	--	--
New Hampshire	Yes	No (1)	--	--	--	--	--
New Jersey	Yes	No	No	Yes	Yes*	No	10
New Mexico	Yes	Yes	--	--	--	--	--
New York	Yes	Yes	--	--	--	--	--
North Carolina	Yes	No	No	Yes	Yes*	Yes	1-2
North Dakota	Yes (2)	Yes	--	--	--	--	--
Ohio	Yes	No	Yes	Yes	No	Yes	1-4

Types of Experience Accepted

<u>State or Territory</u>	<u>Only Public Accounting</u>		<u>Government Experience</u>	
	<u>Specific Type Stated</u>	<u>Accounting in Private Experience Employment Acceptable</u>	<u>Federal Agency Named</u>	<u>State of Years</u>
Oklahoma	No (1)(2)	--	--	--
Oregon	Yes (2)	No	--	--
Pennsylvania	Yes	Yes	--	--
Puerto Rico	Yes (2)	No	No	Yes Up to 12*
Rhode Island	Yes	Yes	--	--
South Carolina	Yes	Yes	--	--
South Dakota	Yes	Yes	--	--
Tennessee	No (1)	--	--	--
Texas	No (1)	--	--	--
Utah	Yes	Yes	--	--
Vermont	Yes (2)	No	Yes*	Yes 4-6
Virginia	Yes	No	No*	Yes 4

Types of Experience Accepted

<u>State or Territory</u>	<u>Specific Type Stated</u>	<u>Only Public Accounting Experience Acceptable</u>	<u>Accounting in Private Employment Acceptable</u>	<u>Government Experience</u>		
				<u>Acceptable</u>	<u>Federal Agency Named</u>	<u>Number of Years</u>
Virgin Islands	Yes	No	--	Yes	Yes	2-3
Washington	Yes	Yes	--	--	--	--
West Virginia	No Requirement		--	--	--	--
Wisconsin	No (1)	--	--	--	--	--
Wyoming	Yes	No	Yes*	Yes	Yes*	3

*See Detailed Comments

(1) Government experience not barred by statute.

(2) If certain educational requirements met, no experience needed.