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## Provisions in CPA Laws and Regulations as to Educational and Experience Requirements

American Institute of Certified Public Accountants. Education Division

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PROVISIONS IN CPA LAWS AND REGULATIONS

AS TO

EDUCATIONAL AND EXPERIENCE REQUIREMENTS

Education Division

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

February 1961

## PREFACE

This summary of education and experience provisions in state laws and state boards of accountancy regulations is the successor to separate summaries for education and experience. The relationship between education and experience in many states made the combination desirable.

The summary was prepared as a service to state boards, state societies, and others interested in the subject. Mr. Louis Sigaud prepared the manuscript, basing his work on the Commerce Clearing House Accountancy Law Reporter Service, February 1, 1961.

Edward S. Lynn  
Director of Education



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## Comments

### Table I

Laws and regulations about education for CPAs above the high school level have taken two basic forms. One is the requirement of a specified amount or type of education and the other is the provision that certain education will be accepted in lieu of certain experience.

Based on a survey of laws and rules now in effect, it appears that eighteen states, in which over 54½% of the candidates in November 1960 originated, have mandatory educational requirements now in effect or scheduled to take effect soon. An additional 24 states or territories make provision for considering education in lieu of experience. Seven of the eighteen which require certain minimum education provide for education credit against experience, making a total of 31 which allow some substitution. The remaining 10 areas studied do not require more than a high school education nor do they allow substitution of education for experience. These 10 states had only 635 candidates out of 13,969 taking the November 1960 examination so that in terms of number of candidates they represent only about 4.6% of the total.

On the following two pages the general classification of each state is indicated. Since the requirements within each class vary, the specific requirements of each state that requires education or gives credit for it are given in condensed form in Tables I and II.





Table I  
Summary of Education Provisions

<u>NUMBER OF CANDIDATES IN NOVEMBER 1960 IN STATES</u>				
	<u>Requiring Specific Accounting Study</u>	<u>Requiring General Education Above High School</u>	<u>Allowing Experience Credit for Education</u>	<u>No Credit or Requirement (Above High School)</u>
Alabama				119
Alaska		12	*	
Arizona	97			
Arkansas			68	
California		1,513	*	
Colorado			181	
Connecticut	108			
Delaware			21	
Dist. of Columbia			246	
Florida	346		*	
Georgia			267	
Hawaii		68	*	
Idaho			47	
Illinois	702		*	
Indiana				162
Iowa			101	
Kansas			193	
Kentucky			102	
Louisiana			193	
Maine				13
Maryland			296	
Massachusetts	393			
Michigan			589	
Minnesota				185
Mississippi			100	
Missouri			163	
Montana				45

	<u>Requiring Specific Accounting Study</u>	<u>Requiring General Education Above High School</u>	<u>Allowing Experience Credit for Education</u>	<u>No Credit or Requirement (Above High School)</u>
Nebraska			122	
Nevada	18			
New Hampshire				12
New Jersey	613			
New Mexico	56			
New York	2,183			
North Carolina	238			
North Dakota			38	
Ohio	669		*	
Oklahoma			174	
Oregon			155	
Pennsylvania			528	
Puerto Rico			4	
Rhode Island			32	
South Carolina				63
South Dakota				13
Tennessee	218			
Texas			1,589	
Utah	122		*	
Vermont				5
Virginia	194			
Virgin Islands			0	
Washington			331	
West Virginia	61			
Wisconsin			204	
Wyoming				18
Total	<u>6,018</u>	<u>1,593</u>	<u>5,774</u>	<u>635</u>

\*States with both requirement and credit for Education:

Alaska	Florida	Illinois	Utah
California	Hawaii	Ohio	

Table II  
Summary of Experience Provisions

BASIC EXPERIENCE REQUIREMENTS OR PROVISIONS OF LAWS AND REGULATIONS AS TO EXAMINATION FOR CPA CERTIFICATE

State	Mandatory Before Examination	Mandatory Only Before Certificate	Education		Years or Only Range of Required Years	Public Accounting Experience Acceptable	Government Accounting Expressly Allowed	Public Accounting Defined as Required Experience	Other Experience Acceptable or a Type Similarly Defined in State
			Substitutive Full or Part	Years					
Alabama	Yes	No	No	2-3	No	Yes	Yes	No	No
Alaska	No	Yes	Yes	2-4*	No	No	No	No	No
Arizona	Yes*	Yes*	Yes	1-6	Yes	No	Yes	No	No
(a) Before 1965	No	Yes	No	2-10	Yes	No	Yes	No	No
(b) After 1965									
Arkansas	Yes	No	Yes	2-3	No	No	No	No	No
California	No	Yes	Yes	2-4	No	Yes	Yes	Yes	No
Colorado	No	Yes	Yes	3-5	No	Yes	Yes	Yes	No
Connecticut	Yes*	Yes*	No	2	No	No	No	Yes	Yes
Delaware	Yes	No	Yes	0-2	Yes	No	No	No	No
Dist. of Columbia	Yes*	Yes*	Yes	1-5	No	No	Yes	Yes	No
Florida	No	Yes	Yes	0-1	No	Yes	Yes	Yes	Yes
Georgia*	No	Yes	Yes	2-5	No	Yes	Yes	Yes	No
Hawaii	No	Yes	Yes	2-5	No	Yes	Yes	Yes	No
Idaho	No	Yes	Yes	1-5	No	No	No	No	No
Illinois	No	No*	Yes	1-3	Yes	No	Yes	Yes	No
Indiana	Yes*	Yes*	No	3-5	No*	No	Yes	Yes	No

\* See "Special Comments."

(continued)

**BASIC EXPERIENCE REQUIREMENTS OR PROVISIONS OF LAWS AND  
REGULATIONS AS TO EXAMINATION FOR CPA CERTIFICATE**

State	Mandatory Before Examination	Mandatory Only Before Certificate	Education		Years or Range of Required Years	Only Public Accounting Experience Acceptable	Government Accounting Expressly Allowed	Public Accounting Defined as Required Experience	Other Experience Acceptable Similarly Defined	All, Some or a Type Must be in State
			Substitu- tive in Full or Part	Years						
Iowa	Yes	No	Yes	1-3	No	Yes	Yes	Yes	No	
Kansas	Yes*	Yes*	Yes	2-5	Yes	No	No	No	No	
Kentucky	Yes	No	Yes	2-6	No	Yes	Yes	Yes	No	
Louisiana	Yes*	Yes	Yes	1-3	No	Yes	Yes	Yes	Yes	
Maine	No	Yes	No	2	No	No	No	No	No	
Maryland	Yes	No	Yes	0-2	Yes	No	No	No	No	
Massachusetts	No	Yes	Yes	2-9	No	Yes	No	No	No	
Michigan (a) CPA (b) Cert. of Exam.	Yes Yes*	No Yes*	Yes Yes	3-6 0-6	Yes No*	No No	Yes Yes	No No	No No	
Minnesota	Yes*	Yes*	Yes*	3	No	Yes	No	Yes	No	
Mississippi	Yes*	No*	Yes	0-5	No	Yes	No	No	No	
Missouri	Yes*	Yes*	Yes	2-3	Yes	No	Yes	No	No	
Montana	No	No	*	-	-	-	-	-	-	
Nebraska	No	Yes	Yes	2-4	Yes	No	No	No	No	
Nevada	No	Yes	Yes	2-4	No	No	No	No	No	
New Hampshire	No	Yes	No	4	No*	No	No	No	No	

\* See "Special Comments."

(continued)

BASIC EXPERIENCE REQUIREMENTS OR PROVISIONS OF LAWS AND  
REGULATIONS AS TO EXAMINATION FOR CPA CERTIFICATE

<u>State</u>	<u>Mandatory Before Examination</u>	<u>Mandatory Only Before Certificate</u>	<u>Education</u>		<u>Years or Range of Required Years</u>	<u>Only Public Government Accounting Experience Expressly Acceptable Allowed</u>	<u>Public Accounting Defined as to Required Experience</u>	<u>Other Experience Acceptable Similarly Defined in State</u>	<u>All, Some or a Type Must be in State</u>
			<u>Substitu- tive in Full or Part</u>	<u>Part</u>					
New Jersey	Practice Only Yes*	No	No	3-10	No	Yes	No	Yes	No
New Mexico	Yes*	No*	Yes	1-3	No	No	No	No	Yes
New York	Auditing & Practice Yes*	No	No	3*	Yes	No	Yes	No	No
North Carolina	Yes*	Yes*	No	2	No	Yes	No	Yes	No
North Dakota	Yes	No	Yes	0-3	2 yrs.	No	No	No	No
Ohio	No	Yes	Yes	1-4	No	Yes	No	No	No
Oklahoma	Yes	No	Yes	0-3	No	No	No	No	Yes
Oregon	Yes	No	Yes	0-2	Yes*	No	No	No	No
Pennsylvania	Yes*	No	Yes	0*-3	Yes	No	Yes	No	No
Puerto Rico	Yes*	No	Yes	0-7	No	Yes	No	No	No
Rhode Island	Yes	No	Yes	2-3	Yes	No	No	No	No
South Carolina	No	Yes	No	2-3	Yes	No	No	No	Yes*
South Dakota	Yes	No	No	1	Yes	No	No	No	No
Tennessee	No	Yes	No	2	No	No	No	No	No
Texas	Yes*	No	Yes	1*-4	No	No	Yes	Yes	No
Utah	No	Yes	Yes	1-4	Yes	No	No	No	No

\* See "Special Comments."

(continued)

BASIC EXPERIENCE REQUIREMENTS OR PROVISIONS OF LAWS AND  
REGULATIONS AS TO EXAMINATION FOR CPA CERTIFICATE

<u>State</u>	<u>Mandatory Before Examination</u>	<u>Mandatory Only Before Certificate</u>	<u>Education</u>		<u>Years or Range of Required Years</u>	<u>Only Public Accounting Experience Acceptable</u>	<u>Government Accounting Expressly Allowed</u>	<u>Public Accounting Defined as Required Experience</u>	<u>Other Experience Acceptable Similarly Defined</u>	<u>All, Some or a Type Must be in State</u>
			<u>Substitu- tive in Full or Part</u>	<u>Part</u>						
Vermont	Yes	No	No	No*	2*	No	No	No	No	No
Virginia	No	Yes	No	No	2-4	Yes	No	Yes	Yes	No
Virgin Islands	Yes*	No*	Yes	Yes	2-6	No	No	No	No	No
Washington	No	Yes	Yes	Yes	1-4	No	No	No	No	No
West Virginia	Yes*	No	Yes	Yes	2-4	Yes	Yes	No	Yes	No
Wisconsin	Yes*	Yes*	Yes	Yes	1½-3	No	No	Yes	No	No
Wyoming	Yes*	No	No	No	3	Yes	Yes	Yes	Yes	Yes
Total - YES	32	28		17	-	19	20	17	7	7
Total - NO	20	24	14	34	-	33	32	35	45	45
Total - NEITHER	1	1	2	2	-	1	1	1	1	1

\* See "Special Comments."

\* SPECIAL COMMENTS

Table II

ALASKA

Prior to May 26, 1965, two to four years experience, thereafter four.

ARIZONA

Prior to January 1, 1965, experience prior to examination is mandatory for all candidates except those having successfully completed a specified acceptable academic educational record and those duly licensed under state law as PAs. Experience prior to the certificate is mandatory for all candidates.

CONNECTICUT

Prerequisite to examination only in Practice.

DISTRICT OF COLUMBIA

In certain cases experience requirement for examination may be waived but an alternative experience requirement must be met before issuance of certificate.

GEORGIA

Of the three years public accounting experience required, two years must be after age 21 is reached.

ILLINOIS

No experience required prior to examination or certification, but experience is required before CPA can register to practice as a public accountant.

INDIANA

The experience requirement may be waived before examination in the board's discretion, but in such cases must be met before certificate is issued. Except where the applicant has been an instructor, two years of experience must be in public accounting.

KANSAS

Some college graduates are required to have experience only before the examination and others only before receiving the certificate. High school graduates require experience before examination and additionally before certification.

LOUISIANA

All applicants, with the exception of those completing a higher accountancy course, require experience before examination. All applicants without exception require at least one year of experience before certification which may be before or after examination.

MICHIGAN

All applicants, except graduates of a business administration course, require before examination for the Certificate of Examination four years of practical accounting experience of a character needed to qualify one to act as an internal auditor, and all holders of the Certificate of Examination must pass an additional examination in auditing and practice and have two years of public accounting experience before receiving the CPA certificate.

MINNESOTA

Certain college graduates need meet experience requirement only before certification.

MISSISSIPPI

Certain college graduates need no experience before examination or certification; other college graduates need satisfy this one year requirement only before certification.

MISSOURI

Certain college graduates may take the examination without experience but must have experience prior to the certificate.

MONTANA

Commercial experience in accounting is considered as the equivalent of the high school educational requirement.

NEW HAMPSHIRE

"Similar responsible experience" is an alternative to experience in the employ of a CPA.

NEW MEXICO

Until July 1, 1965 certain college graduates may take examination without actual experience but must have one year of actual experience in state before certification. After July 1, 1965 all candidates must meet experience requirement before examination.

NEW YORK

Some credit allowed for military service.

NORTH CAROLINA

College graduates with certain qualifications may take the examination without having experience but must have it before certificate is issued.

OREGON

"Or its equivalent."

PENNSYLVANIA

Experience may be waived for veterans.



PUERTO RICO

College graduates with specified accounting study require no experience prior to examination or certificate.

SOUTH CAROLINA

Experience if outside of state must be for a longer period.

TEXAS

Applicants who are graduates of certain accounting courses require no experience to take the examination except as to practice. Prior to examination in practice they must have one year's experience.

VERMONT

For two years experience in public accounting there is an alternative of "such experience in general accounting as the Board deems equivalent."

VIRGIN ISLANDS

All candidates may take the examination in all subjects except accounting practice without first meeting the experience requirements.

WEST VIRGINIA

Graduates of certain courses need not meet experience requirement.

WISCONSIN

Graduates of certain accounting courses may take the examination without experience but must obtain a specified amount before certification.

WYOMING

Applicants who have completed certain accountancy courses need no experience to take the examination. Prior to certification the required experience must be obtained.



EDUCATION AND EXPERIENCE  
REQUIREMENTS AND PROVISIONS IN CPA  
LAWS AND REGULATIONS

ALABAMA

Education. Nothing above high school.

Experience. As a prerequisite to examination all applicants must have two years in regular and continuous practice of public accountancy in own name or as regular staff member of person or firm in such practice; and must submit satisfactory evidence of having made an independent audit, including preparation of a complete report. Such practice must be next before the date of examination and applicants must be engaged therein at time of examination.

In lieu of above, applicant may present a continuous period of three years as an income tax return auditor under U. S. Treasury Department with rank not lower than that of Agent under a Revenue Agent in Charge.

Employment on the staff of a person or firm will not be recognized as qualifying experience unless such person or firm (a) has an office for regular transaction of business during usual business hours as a professional accountant with the public generally, (b) renders accounting services regularly and on a professional scale, and not occasionally or collaterally as bookkeeper, (c) holds itself out as engaged in practice of public accountancy, and (d) pays all required licenses and taxes of such practice.

The Board may pass judgment in each case on its merits as to possession of the proper degree of practical experience. Breaks in regular and continuous practice caused by U. S. military service or brief periods spent in study or teaching of accountancy in a recognized institution are permissible if applicant's record shows good faith in his aims.

In the case of an applicant over thirty-five years of age who has been for five years in regular and continuous practice of public accounting in his own name or as a staff member, the specified general educational requirements will not be strictly applied but will be determined by the Board from conference and correspondence with applicant.

ALASKA

Prior to May 26, 1965

Education. Nothing above high school.

Experience. Four years of accounting experience satisfactory to Board. (Prerequisite to certificate.)

Substitutive. (a) Four years of study with a nonaccounting major at a college recognized by Board, and three years of experience, or (b) four years of study with an accounting major at a college recognized by Board, and two years of experience.

After May 26, 1965

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

Experience. Four years of experience satisfactory to Board. (Prerequisite to certificate.)

Substitutive. Same as above under Prior to May 26, 1965.

ARIZONA

I. Prior to January 1, 1965

Education and Experience (Combined or Substitutive)

(a) Completion of work required for a bachelor's degree from the university or state colleges of Arizona or from colleges with comparable standards, and covering specified subjects and hours of study, is accepted as equal to the alternative requirement, as a prerequisite to examination, of three years of public accounting experience acquired in the employ of a CPA or six years of public accounting experience acquired in the employ of a PA and reaching a level of experience equivalent to work of an "in-charge" senior accountant with full field responsibility, or acceptable equivalent experience. The academic work completed must include at least twenty-four hours in accounting courses of which twelve must be in intermediate accounting theory, advanced accounting, cost accounting, auditing theory and practice, and income taxes, or equivalent advanced accounting courses, and must include eighteen hours in related economics and business administration courses, or courses satisfactory to the board. Related courses refer to 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.

(b) Completion of sixty semester hours of credit from the university or state colleges of Arizona, or from colleges with comparable standards, or from an accredited junior college in the state or any junior college with comparable standards, and which credit covers specified subjects and hours of study, is accepted in lieu of one of the three years of requisite pre-examination public accounting experience acquired in the employ of a CPA, or, alternatively, in lieu of two of the six years of requisite pre-examination public accounting experience acquired in the employ of a PA. The sixty semester hours must include twelve semester hours credit in accounting, of which six semester hours must be intermediate accounting theory or advanced accounting courses satisfactory to the board, and an additional twelve hours of related courses in economics, business law, and corporation finance or other courses satisfactory to the board.

(c) Completion of an acceptable correspondence course in accounting and related subjects, or earning of course credits by completion of accounting and related courses by a recognized business college, or academic preparation by other means satisfactory to the board, is acceptable in lieu of one of the three years of requisite pre-examination public accounting experience acquired in the employ of a CPA, or, alternatively, in lieu of two of the six years of requisite pre-examination public accounting experience acquired in the employ of a PA. To qualify as to academic preparation under these methods (other than at the university or state colleges or at an accredited junior college or a college satisfactory to the board),

applicants 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.

Regardless of the provisions above as to requirements for examination, any PA duly licensed under state law will be permitted to take the examination prior to January 1, 1965.

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 one year or in the office of a PA for two years, or have had experience considered equivalent by the board; or
- b. Practiced on their own account as a PA for two years; or
- c. 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.

## II. After January 1, 1965

Education. To sit for examinations, candidates must:

- a. Have completed the work required for the bachelor's degree with the specific course requirements as set forth in paragraphs I.(a) above, or
- b. Have completed the courses required for a bachelor's degree, and have passed the special examination, under board supervision, specified in paragraph I.(c) above.

The above academic requirements are mandatory. Accounting experience cannot be substituted.

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, or
- c. 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.

- - - - -

The board may waive the examination (both before and after January 1, 1965) for any holder of a PA certificate of authority to practice issued under the Laws of 1933 who has been actively engaged in the practice of public accounting for a continuous period of ten years after the issuance of such certificate.

ARKANSAS

Education and Experience (Substitutive). As a prerequisite to examination, applicants must have had at least three years practical accounting experience. A college degree with accounting major from recognized school counts as one year of experience.

CALIFORNIA

Education (Required and Substitutive). To be eligible to take the CPA examination a candidate must show evidence of (a) completion of two years of courses of college grade, or (b) graduation from a junior college of recognized standing. Applicant may also satisfy Board he has the equivalent of these qualifications, or pass a preliminary written examination by the Board. (These requirements are waived as to members of U. S. armed forces for six years subsequent to their discharge therefrom.)

College graduates of a four-year course with required hours in specified subjects receive credit for one year's experience in public accounting.

For such credit against experience the requirement is the completion of a four-year course with 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 in accounting.

Experience (Required and Substitutive). As a prerequisite to issuance of the certificate but not to examination, applicants must have completed (a) three years of public accounting experience, of which two years in the employ of a CPA or of a firm in which a majority of partners were CPAs; or (b) three and one-half years of public accounting experience, of which one year in the employ of a CPA or of a firm in which a majority of partners were CPAs; or (c) four years of public accounting experience in cases where none of such experience was acquired in the employ of a CPA or partnership of CPAs; or (d) experience in private or governmental accounting or auditing work of a character and for a length of time sufficient in the Board's opinion to be equivalent substantially to requirements of (a), (b), and (c) herein, but the required length of time not to exceed four years. On the required public accounting experience specified in (a), (b), and (c) above, one year's credit is given college graduates of a four-year course with required hours in specified subjects, including accounting.

To fulfill experience requirements each applicant must show that his experience, whether obtained in public accounting practice, or in private or governmental employment, has included certain things. (See Appendix B for their specification.)

COLORADO

Education and Experience (Substitutive). As prerequisite to issuance of the certificate but not to examination applicants must have at least five years of accounting experience acceptable to the Board. The Board may accept evidence of sufficient technical education in accounting in lieu of two years of the required experience. Requisite for such credit is a degree conferred by an institution recognized for resident study and based on at least 180 quarter hours or equivalent.

To constitute acceptable accounting experience, regulations require certain things. (See Appendix B for their specification.)

CONNECTICUT

Education. Graduation from college with bachelor's degree, having completed at least 120 semester hours with at least 46 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.

DELAWARE

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 acceptable with completion of not less than thirty semester hours in the study of accounting, auditing, commercial law, economics and finance, of which at least twenty semester hours must be in accounting.

DISTRICT OF COLUMBIA

Education and Experience (Substitutive). Except as hereafter indicated, the following experience requirements are prerequisites to examination for all applicants: (a) three years of experience in the employ of a practicing CPA, or (b) one year of experience in the employ of a practicing CPA for applicants having a diploma from some recognized school of accountancy.

The Board may waive either provision for accounting experience and in lieu thereof hold in abeyance a certificate for any person who shall otherwise have qualified until such time as the applicant can prove to have served two years in the employ of a practicing CPA. The Board may also waive the requirement for service in the employ of a practicing CPA for any person with not less than five years' actual and continuous experience in auditing books and accounts of other persons in three or more distinct lines of commercial business.

The experience required in all the foregoing provisions contemplates the full-time practice of accounting during regular business hours for the full period prescribed, and does not contemplate a single engagement as an accountant or auditor nor incidental accounting work done in addition to other duties. Employment under a CPA will not be recognized unless such accountant maintains an office and regularly engages in the full-time practice of accounting.

All experience required must have been obtained within a five-year period immediately preceding the date of application.

FLORIDA

Education. Graduation from at least a four-year accredited college course with a major in accounting is mandatory. (See Appendix A for course requirements.)

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. (See Appendix A for course requirements.)

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.

As to applicants employed by the U. S. Bureau of Internal Revenue, three years of experience as an examiner, having attained Grade Nine, with such bureau will be accepted as the equivalent of one year of experience otherwise required by law.

As to applicants holding a degree in business administration from a recognized college with a major in accounting, three years of employment as an auditor with the State Auditor's office will be accepted as the one year of experience required by law. (This relates to the current alternative requirement of one year in a registered accountant's office prior to certification and which requirement did not lapse in 1956.)

A year of employment with a CPA is understood to mean the performance of services during a week consisting of not less than forty hours for fifty-two weeks.

Employment, work and services in any Federal, State, County, District or Municipal governmental service or agency does not constitute experience in the practice of public accounting as required for the purpose of qualifying for the certificate. (But see references in second and third paragraphs above to credit for experience as U. S. Bureau of Internal Revenue Examiner and as auditor with State Auditor's Office.)

When a person is deemed to be engaged in practice of public accounting is fully defined. (See Appendix B for specification.)

GEORGIA

Education and Experience (Substitutive). 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. Two of these years must be after applicant reaches the age of 21.



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

The Board may waive the practical experience requirements 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.

A public accountant within the meaning of the law is a person, firm or corporation having an established place of business and offering to perform for the general public any and all accounting services.

## HAWAII

Education. Applications 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 CPAs; 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 CPAs; or (c) five years of public accounting service, none of which was acquired in employ of CPAs; 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. (a), (b), and (c).

In considering the five years of public accounting service covered by (c) above, the board will have to be satisfied that the experience is of the requisite "skilled" nature covered by the statutory definition of public accountancy.

In considering the five years of governmental accounting or auditing, experience covered by (d) above, the board will have to be satisfied that the five years of experience is of a specified nature and that the three years thereof required to be in post-auditing work includes work and experience of a specified nature.

In substance, the statutory definition of practice of public accountancy covers any person skilled in the knowledge and science of accounting, who holds himself out as a practicing accountant for compensation, and who maintains an office for the transaction of business as such, whose time during regular business hours is devoted to the practice of accounting as a professional accountant.

IDAHO

Education and Experience (Substitutive). Applicants, except as hereafter noted, require as prerequisites for the certificate but not to the examination practical experience in accounting equivalent to any of the following: (a) five years in a general accounting and/or auditing capacity in which charge has been had of general books of account and/or auditing and the preparation of financial statements; (b) four years as a public accountant practicing on his own account; or (c) three years in accounting and/or auditing in the employ of a CPA.

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.

"Practical experience" means experience involving existent funds and substantial interests as opposed to theoretical interests.

ILLINOIS

Education. To sit for the examination, applicants 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).

(a) Application filed between January 1, 1961 and before January 1, 1964 - 60 semester hours in the same or additional subjects of which at least 21 semester hours shall be in the study of accounting and auditing.

(b) Application filed between January 1, 1964 and before January 1, 1967 - 90 semester hours in same or additional subjects of which at least 24 semester hours shall be in the study of accounting, auditing and business law, with not more than 3 hours thereof in business law.

(c) Application filed on or after January 1, 1967 - 120 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 thereof 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 CPAs.

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 CPAs 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. Nothing above high school.

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.

A public accountant is defined as a person skilled in the science of accounting who holds himself out as a professional accountant practicing for compensation, and so devotes his time during regular business hours.

### IOWA

Education and Experience (Combined and Substitutive). Graduation from a college of commerce course of at least three years, majoring in accounting, with in addition at least one year as a staff accountant employed by a registered practitioner. Experience requirement is a prerequisite to examination for all applicants. In lieu of the foregoing joint education and experience requirement, the following is acceptable; (a) three years' continuous practical accounting experience as a public 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, or Insurance Departments.

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). 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.

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.

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 completion of specified accounting courses require only two years of public accounting, including governmental, experience before the CPA examination, while graduates of recognized colleges (without accounting study) require three years of experience, and high school graduates require six years of experience. Experience requirements are prerequisites to examination for all applicants.

A maximum of one year of the experience may be obtained through part-time work or internship.

Acceptable accounting courses require thirty or more semester hours, or their equivalent, in accounting, business law, economics and finance, of which at least 20 hours, or the equivalent, in accounting. A graduate of a recognized college is one who has received a bachelor's degree as the result of about 120 semester hours of study, or the equivalent, at an institution whose credits would be accorded full recognition on transfer to the University of Kentucky or the University of Louisville.

#### 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 the Act 136 of 1924, or (2) three continuous years as a senior accountant on the staff of a CPA or PA 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.

#### 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). Applicants for examination who have graduated from a school of accountancy having at least a two years' course require no experience qualifications. Applicants not possessing such educational requirement may offer in lieu thereof two years' practical experience in public accounting. Applicants qualifying through two years of experience must furnish a certificate from those under whose direction the work in public accounting was done stating (1) length of time applicant so employed, (2) extent of applicant's public practice, if any, and (3) a detailed description of the nature of work done by applicant.

Foregoing requirements do not apply to (1) applicants, registered by the Board prior to January 2, 1925 as Public Accountants, who have had at least five years' continuous experience in public accounting or auditing as defined in Flack's Annotated Code of Maryland and at least one year of which was after June 1, 1924, and (2) certain other persons registered with the Board before January 2, 1916.

MASSACHUSETTSEducation and Experience (Combined).

(a) Four years experience as a full-time practicing public accountant evidenced by certificates from practicing public accountant employers or by acceptable endorsements of a reasonable member of satisfied clients, and completion of a two years' full-time course of study, or equivalent, in business subjects consisting of at least 30 semester hours, or equivalent, in study of accounting, business law, economics and finance, of which at least 18 semester hours, or equivalent, in the study of accounting in an approved school. The Board may accept an equivalent course of study in lieu thereof;

Note. The above provision (a) is effective only until January 1, 1967 except as to candidates initially sitting for the examination prior to such date.

(b) Three 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 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 an accounting major, including related courses in other areas of business administration;

(c) 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.

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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). Applicants for examination for the CPA Certificate must have at least four years' continuous practical experience in public accounting immediately preceding date of application. In lieu of one year of experience sufficient technical education is acceptable. The requirement that continuous experience immediately precede application date may be waived if applicant has had six years of practical experience in public accounting, the last year of which immediately preceded the application.

Applicants for examination for a Certificate of Examination (issued on passing in theory, cost accounting, commercial law, auditing and economics and finance) must have four years of practical accounting experience of a character qualifying them to act as internal auditors, or be graduates of a four-year college course in business administration of a standard grade or its equivalent. When a holder of a Certificate of Examination has had at least two years of continuous practical experience in public accounting and passes an examination in practical accounting and public accounting, he is issued a CPA certificate.

As to applicants who have maintained an office in the state for practice of public accounting on their own account for twenty years or more, or who have been in practice in the state for a similar period as a public accountant, the requirements as to examination and education will be waived and a CPA certificate will be issued.

The efficiency of all experience is to be judged by the Board. Part-time public accounting experience must be converted to the equivalent of full experience on the basis of 2,000 hours per year.

Military service, and civilian service in the War Department, Navy Department and Maritime Commission, will not be deemed to interrupt the continuity of public accounting experience.

When a person is deemed to be engaged in practice of public accounting is fully defined. This definition in Michigan is exactly the same as for Florida except that Michigan's definition includes only the first five of the six items in the Florida definition. (For specification of definition see Florida in Appendix B and consider sixth item as omitted for Michigan.)

#### MINNESOTA

Education. Nothing above high school. But see Substitutive.

Experience. Three years of practical experience in public accounting gained through practice on the applicant's own account, or in the office of a PA or CPA. Part-time work will not be recognized unless it constitutes more than 50% of the applicant's working time during the period as to which part-time experience is claimed. The Board may waive this limitation for part-time service as a staff employee of a full-time practicing CPA or PA.

In lieu of such experience, applicant may have served for a like time and performed specified tasks as chief or senior examiner in the office of the Public Examiner, or as an examining agent of the U. S. Internal Revenue Service, or as an examiner or supervising examiner of the State Income Tax Division, or as an accountant or supervising accountant with the Division of Cooperative accounting, State Department of Agriculture. The Board will judge sufficiency of such experience.

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. Graduates of approved colleges may sit for examination without experience but must have one year of satisfactory experience before issuance of certificate.

A graduate of a college with a four-year accounting course who received a B. S. degree with accounting as a major requires no experience before examination and if he passes will be issued certificate immediately. (This relieves him of all alternative experience requirements which are other prerequisites to the examination.)

Neither courses nor hours are specifically stated but are indicated indirectly by the provision that no experience is required before examination if the candidate is a graduate of a college with a four-year accounting course who receives a B. S. degree with accounting as a major.

Experience. All applicants for examination, other than college graduates hereabove designated, must have experience as follows: (1) two years' public accounting experience on the staff of a CPA or of a duly licensed PA; or (2) two years' service as an Internal Revenue agent; or (3) two years' service as a field auditor in a department of the state; or (4) two years' as an instructor in accounting in a college offering a four-year accounting course and issuing a B. S. degree with accounting as a major; or (5) five years' continuous private accounting experience acceptable to the Board. The Board, in its discretion, may accept any combination of experience set out in items (1) to (5), inclusive, when, considered in the aggregate, it is equivalent to the requirements in any one of said items.

MISSOURI

Education and Experience (Substitutive). As a prerequisite to examination, all applicants, except certain college graduates hereafter specified, 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 CPAs or PAs, 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.

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.



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, commercial experience in accounting may be considered as an equivalent of 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.

NEVADA

(a) April 1, 1960 - April 1, 1963

Education and Experience (Combined). Graduation from accredited high school, or equivalent, and four years public accounting experience satisfactory to 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 employ of a CPA, then the term shall be three years.

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

(b) April 1, 1963 - April 1, 1966

Education and Experience (Combined). (1) Two years study at approved college, or (2) graduation from a recognized junior college, or (3) equivalent acceptable to Board; and the four or three years of experience of the type specified in (a) above relating to the April 1, 1960 - April 1, 1963 period.

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

(c) April 1, 1966 - April 1, 1969

Education and Experience (Combined). Education as in (1), (2) or (3) of (b) above, relating to the April 1, 1963 - April 1, 1966 period; and in addition completion of what Board considers substantially equivalent of accounting major, including related courses in other areas of business administration; and in addition the four or three years of experience of the type specified in (a) above relating to the April 1, 1960 - April 1, 1963 period.

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

(d) After April 1, 1969

Completion of four years of study at college recognized by Board, with major in accounting or which Board deems equivalent, or with a nonaccounting major supplemented by what Board determines to be substantially equivalent of accounting major included related courses in other areas of business administration; and two years of experience of the type specified in (a) above relating to the April 1, 1960 - April 1, 1963 period.

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

Exceptions and Waiver. None of the requirements in (a), (b), or (c) 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). Board may waive educational requirements for any candidate who passes a special educational examination by 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.

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 Department 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 set forth in Appendix A hereto.

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 from six months to one year as credit 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 up to one year for same toward the required three years of experience, but a candidate given such credit cannot also obtain credit for armed forces service.

#### NEW MEXICO

##### (a) Until July 1, 1965

Education and Experience (Substitutive). Applicants for examination must have at least three years of practical accounting experience, one year of which must be in New Mexico.

Graduates of a school of business administration of the state or of schools of other states of equal standing and requirements who have majored in accounting may take the examination upon completion of their academic work, and the time devoted to their accounting studies shall be deemed the equivalent of two of the three years of experience required. They may subsequently fulfill the requirement of one year of public accounting experience in the State of New Mexico, at the termination of which time they will be eligible for a certificate.

U. S. armed forces' veterans who immediately prior to induction were engaged in the practice of public accountancy shall be credited with required experience for the number of months, not to exceed twelve, of service in the U. S. armed forces.

##### (b) From July 1, 1965

Education. All applicants 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 Board considers substantially the equivalent of an accounting major, including related courses in other areas of business administration, or (3) as of July 1, 1965 hold a license as a Registered PA.

Experience. Graduates of accredited colleges must have one year of public accounting experience in New Mexico before sitting for the examination.

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. Such graduates may immediately take the examination in law and theory but must have three years of experience prior to taking the other two subjects. (See Appendix A for courses, etc.)

Experience. Applicants for examination need no accounting experience to take the subjects of theory and law but to take the subjects of auditing and practice require completion of three years' experience in the intensive diversified application of accounting principles and in the intensified diversified application of auditing procedures in the public practice of accountancy satisfactory to the Board. Said experience must be completed not less than ninety days prior to the date of examination. Service in the U. S. armed forces subsequent to July 1, 1940 will be acceptable on the basis of one month's credit for each six months' service with a maximum credit of eight months.

Public practice of accountancy is defined as follows: a person engages in the public practice of accountancy who, holding himself out to the public as an accountant, in consideration of compensation received or to be received offers to or does perform services involving auditing or verification of financial transactions, books, accounts or records, or preparation, verification or certification of financial accounting and related statements intended for publication or to obtain credit, or who renders professional services or assistance in matter of principles or detail relating to accounting procedure or the recording, presentation or certification of financial facts or data.

NORTH CAROLINA

Education. Two years of college education, or its equivalent, and a course of study in accountancy approved by the Board. Graduates of certain colleges who have completed certain specified accounting studies are permitted to sit for the examinations without public accounting experience but are required to have same prior to the certificate. (For detailed data see Appendix A.)

Experience. Experience requirements call for (1) at least two years' experience next preceding date of application on the field staff of a CPA or PA or on the field staff of an accounting firm of which at least one member is a CPA or PA, one year of which shall have been as a senior or accountant in charge, or (2) two or more years' service as field agent under an Internal Revenue Agent in Charge or Special Agent in Charge of the Bureau of Internal Revenue. In either case applicants must have the endorsement of three CPAs as to eligibility.

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 graduate applicants who may sit for the examination without the required accounting experience subject to meeting the requirement before issuance of the certificate.

NORTH DAKOTA

Education and Experience (Substitutive). All applicants for examination must have at least three years' accounting experience, of which two in public practice on their own account or in the office of a CPA in active practice, or, as an alternative, have completed a course of not less than two years in accountancy in a state institution of higher education or in some other school of recognized standing.

OHIO(a) Oct. 23, 1959 - Oct. 23, 1962

Education. (1) Completion of two years of study at college recognized by Board, or (2) graduation from a junior college recognized by Board, or (3) what Board deems equivalent of (1) or (2).

Experience. Four years of public accounting experience satisfactory to Board in any state in practice as a CPA or as a PA, or in any state, in employment as staff accountant by any practicing public accountant, or such private or governmental accounting experience as will, in Board's opinion, be the equivalent, or any combination of such types. Only one year of experience required for a candidate with master's degree in accounting or business administration from recognized college if completed number of semester hours in accounting, business administration and economics and such related subjects as Board deems appropriate.

Substitutive. Or the educational and experience requirements set out in (c) hereafter.

(b) Oct. 23, 1962 - Oct. 23, 1965

Education. As in (a) above for Oct. 23, 1959 - Oct. 23, 1962, and in addition completion of what Board deems substantially the equivalent of an accounting major, including related courses in other areas of business administration.

Experience. As in (a) above for Oct. 23, 1959 - Oct. 23, 1962.

Substitutive. Or the educational and experience requirements set out in (c) hereafter.

(c) After October 23, 1965

Education. Baccalaureate degree from college recognized by Board, with a major in accounting or what Board considers substantially an equivalent, or with a non-accounting major supplemented by what Board considers substantially the equivalent of an accounting major including related courses in other areas of business administration.

Experience. Two years of the experience described in (a) above for Oct. 23, 1959 - Oct. 23, 1962, or only one year when required master's degree held.

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All experience requirements are prerequisites to certificate only.

Exceptions and Waiver. (1) None of the educational requirements in (a), (b), or (c) shall apply to registered PAs or candidates employed as staff accountants in Ohio by a practicing public accountant, but the experience requirement for such candidates not meeting such educational requirements shall be four years of the experience described in (a). (2) None of the educational or experience requirements in (a), (b), or (c) shall apply to candidates satisfactorily completing two years of study in accounting at a business college recognized by Board and who have four years of the experience described in (a). (3) Board may waive educational requirements for candidates passing special written examination to test educational qualifications.

#### OKLAHOMA

Educational and Experience (Substitutive). As a prerequisite to examination applicants must have at least three years of practical accounting experience, at least one of which must be in Oklahoma. It must be three years of accounting experience in the office of a CPA, or three years of accounting experience of sufficient extent and diversity to establish applicant's competency to practice the profession of accounting and auditing as a CPA. 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 is deemed the equivalent of the three years of required 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 Board.

#### PENNSYLVANIA

Education and Experience (Substitutive). As a prerequisite to examination, applicants who are graduates of an approved college giving a four-year course require at least two years of public accounting experience satisfactory to the Board, and applicants who have completed a four-year high school course or its equivalent require at least three years of public accounting experience. At least two years of such experience requirements must be obtained in (1) the office of a CPA or an accountant in public practice, or (2) public practice as an accountant or as a member of a firm of accountants so engaged. The experience specified in (1) and (2) must comprise services of a grade not less than that of a junior accountant on audit engagements of the employing CPA or PA and involve not less than 3,500 hours, which need not be continuous. Where the required experience is as specified in (2) above, the board will require appropriate proof including, but not limited to, letters from associates and clients as to the type of services performed and the period of performance.

In its discretion, the board may issue a certificate to any honorably discharged U. S. armed forces veteran without regard to compliance with experience requirements. Further, applicants who have previously taken the examination under education and experience provisions in effect prior to January 1, 1954 may continue to take the examination and receive the certificate under such previous provisions.

#### 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 and Experience (Substitutive). As a prerequisite for examination applicants must have three years' public accounting experience satisfactory to the Board, six months of which must immediately precede date of application. The requisite practical experience cannot include part-time experience. Graduation from a recognized course of higher accounting may be accepted in lieu of one year's public practice.

#### SOUTH CAROLINA

Education. Nothing above high school.

Experience. Applicants who pass the examination will receive certificates upon submission of evidence satisfactory to the Board that they have had at least two years' actual experience as public accountants in South Carolina either on their own account or in the employ of a South Carolina CPA, or three years' actual experience in another state or foreign nation either on their own account or in the employ of a public accountant licensed by said state or foreign nation. Any person passing the examination who cannot at that time meet the actual experience requirements may in the future, after acquiring the necessary experience, submit evidence thereof and apply for his certificate.

SOUTH DAKOTA

Education. Nothing above high school.

Experience. As a prerequisite for examination, all applicants must have actual experience of at least one year in public accounting.

TENNESSEE

Education. Candidates for examination must:

- (1) Be graduated from a college of accounting; or
- (2) Be graduated from an accredited junior college or have successfully completed two years of study in a four-year college, and have completed a course of study in accounting, approved by the Board; or
- (3) Have completed a course of study and received credits therefore equivalent to requirements for graduation from an accredited junior college in Tennessee or one-half of the credits required for receiving a B. A. or B. S. degree from the University of Tennessee, which credits may be obtained in evening classes conducted by the Division of University Extension, University of Tennessee, or other schools approved by the Board, and have completed a course of study in accounting approved by the Board.

Candidates meeting all requirements except that for experience may be examined and meet the experience requirement prior to certification.

Experience. All candidates are required, as a prerequisite to the certificate, to have not less than two years of accounting experience satisfactory to the Board.

TEXAS

Education and Experience (Substitutive). As a prerequisite to examination, applicants who are graduates of a four-year high school course or possess equivalent education require at least four years' experience preceding the date of application, and applicants who are graduates of a junior or senior college recognized by the Board but who have not completed the hours of study in subjects specified in the next sentence, require three years' experience. Applicants who are graduates of a junior or senior college recognized by the Board and have completed thirty or more semester hours, or their equivalent, in the study of accounting, business law, economics and finance, of which at least twenty semester hours, or their equivalent, are in the study of accounting, are entitled to immediate examination in subjects other than accounting practice without having accounting experience but must, before admission to examination in accounting practice, have had one year's experience preceding the date of application. For all applicants the experience must have been in practice as a public accountant or in the employ of a person engaged in the practice of public accountancy or employed as an accountant or auditor in work of a non-routine accounting nature which continually requires independent thought and judgment on important accounting matters.

A person is understood to engage in the practice of public accounting who, holding himself out as a public accountant, in consideration of compensation offers to or does perform services involving auditing or examination of financial transactions, books, accounts, or records, or the preparation of, or reporting over his signature on, financial, accounting, and related statements.



UTAH(a) May 12, 1959 - May 12, 1962

Education. (1) Completion of two years of study at college recognized by Department, or (2) graduation from a junior college recognized by board, or (3) what Department deems equivalent of (1) or (2).

Experience. Four years of public accounting experience satisfactory to Department. Only one year of experience required for a candidate with masters' degree in accounting or business administration from recognized college if completed number of semester hours in accounting, business administration and economics and such related subjects as Department deems appropriate.

Substitutive. Or the educational and experience requirements set out in (c) hereafter.

(b) May 12, 1962 - May 12, 1965

Education. As in (a) above for May 12, 1959 - May 12, 1962, and in addition completion of what Department deems substantially the equivalent of an accounting major, including related courses in other areas of business administration.

Experience. As in (a) above for May 12, 1959 - May 12, 1962.

Substitutive. Or the educational and experience requirements set out in (c) hereafter.

(c) After May 12, 1965

Education. Baccalaureate degree from college recognized by Department 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 the experience described in (a) above for May 12, 1959 - May 12, 1962, or only one year when required master's degree held.

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All Experience requirements are prerequisites to certificate only.

Exceptions and Waiver. (1) None of the educational requirements in (a), (b), or (c) shall apply to applicants licensed to practice public accountancy. (2) Department may waive educational requirements for candidates passing special written examination to test educational qualifications.

VERMONT

Education. Nothing above high school.

Experience. As a prerequisite to examination, all applicants must have two years experience in public accounting, or such experience in general accounting as the Board deems equivalent.

VIRGINIA(a) Before July 1, 1964

Education. High school graduation, or equivalent through commercial experience or otherwise.

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 audit or 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) July 1, 1964 - July 1, 1967

Education. High school graduation, and sixty 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.

Persons unable to obtain required credits may meet requirements by passing a special examination given under direction of Accountancy Board.

Experience. As in (a) above.

(c) July 1, 1967 - July 1, 1970

Education. High school graduation, and have received ninety semester hours of credit indicated in (b) above.

Experience. As in (a) above.

(d) After July 1, 1970

Education. High school graduation, and have received one hundred and twenty semester hours of credit indicated in (b) 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 hours in accounting require two years' experience in practice as a PA, or in the employ of a PA or CPA.

Graduates of recognized colleges who have not completed the studies specified above are required to have had three years' experience of the nature indicated.

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

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 accounting experience. A graduate of a recognized college who has not completed the specified hours and subjects 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(a) July 1, 1959 - July 1, 1964

Education. High school graduation.

Experience (Substitutive). Two years experience in practice as PA or employed as staff accountant of a practicing CPA or PA; or employment for four years as U.S. Internal Revenue Agent, or by any federal or state agency as auditor or examiner involving audit or verification of accounts and records and preparation of reports thereon. Such experience must include preparation of balance sheets and operating statements from general books. Equivalent experience acceptable which may be obtained other than through types of employment indicated.

Applicants completing of an accountancy course in recognized college, or graduating from an acceptable accountancy school need not fulfill the experience requirement at any time. All other applicants must have the required experience as a prerequisite to examination.

(b) After July 1, 1964

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 non-accounting 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 PAs registered before January 1, 1960.

Experience (Substitutive). Same as in (a) above for period before July 1, 1964. However, it would seem to be applicable only as to actual experience to applicants registered as PAs before January 1, 1960 as applicants possessing required educational degree or certificate would be exempted, under the substitutive provision, from the requirement of actual experience.

WISCONSIN

Education and Experience (Substitutive). As a prerequisite to examination, all applicants, with the exception hereafter noted, must have had at least three years' accounting experience equivalent to that of a senior accountant in public practice, the efficiency of the experience to be judged by the Board. In lieu of one and a half years of said experience, the Board will accept educational training as an accounting major in a four-year day course in business administration in a member school of the American Association of Collegiate Schools of Business Administration. Graduates of the accounting courses in such schools will be permitted to write the examination beginning with the first examination following graduation but the certificate will not be issued until the experience requirement is met.

When a person is deemed to be engaged in practice of public accounting is fully defined. This definition for Wisconsin is practically in the same words as Florida's definition except that Wisconsin's definition includes only the first five of the six items in the Florida definition. (For specification of definition see Florida in Appendix B and consider sixth item as omitted for Wisconsin.)

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, and the last year must be in Wyoming.

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 experience requirements for certification.

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



A P P E N D I X A

Detailed Data for Certain States  
as to Accounting Courses and Hours of Study

FLORIDA

Any college or other institution with a four-year college course is considered accredited if it is listed as a member (even on a probationary basis) of the Southern Association of Colleges and Secondary Schools, or of a comparable regional association in other areas. The school's status at time applicant's degree was received shall be the determining factor.

The following courses are required for an accounting major:

<u>Accounting Courses</u>	<u>Semester Hours</u>	<u>Related Courses</u>	<u>Semester Hours</u>
Elementary Accounting	6	English (Composition, Business English, Literature, etc.)	9
Intermediate & Advanced Accounting	9	Economic Principles	6
Cost Accounting	3	Business Law	6
Governmental Accounting	3	*Business and/or Public Finance	6
Federal Taxation Accounting	3		<u>6</u>
Auditing	<u>3</u>		<u>6</u>
	27		27

Total for Accounting Major 54 hours.

\*In any of the following: Corporation Finance, Investments, Taxation, Governmental Financing, or Business Finance.

As to fifth college year as substitute for one year of experience, following minimum qualifications are required:

(a) Not less than 24 semester hours, or qualitative equivalent, (b) at least 15 of the 24 hours must be accounting subjects, (c) twelve of the 15 hours of advanced accounting subjects must be selected from at least three of the following areas: (1) cost accounting, (2) federal taxation accounting, (3) auditing theory and practice, (4) governmental accounting, and (5) accounting theory, (d) the additional 9 hours must be in courses other than accounting and offered regularly in the accredited institution, (e) to be on the "advanced level" such courses must be advanced courses over and above the requirements for a Bachelor degree, (f) final grade in each advanced course must be not less than "B" or its equivalent in the accredited institution's standards, and (g) the fifth year of study may be taken only after receipt of a four-year Bachelor degree with a major in accounting.

The Board has also made the following information available:

(a) Credit for the fifth year in college will not be granted as a substitute for the experience requirement until the basic requirements for the four-year course with a major in accounting have been fully completed, (b) for the fifth year to be acceptable applicant must have 42 semester hours in accounting and 36 in related courses; the statute intends to pyramid the fifth year onto the fourth, (c) the year of experience required of graduates with an accounting major must be secured after obtaining the degree; the experience may be secured before or after taking the examination, or partly before and partly after, provided it totals one year, and (d) a candidate may elect to continue from the fourth year of college to the fifth year and then take the CPA examination.

#### NEW JERSEY

Requirements for the issuance of the certified public accountancy qualifying certificate:

Degree from an accredited school or college based upon a curriculum which includes:

- (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 thirty semester hours in accounting which may include courses in municipal and governmental accounting.
  - (2) At least eight semester hours in business law.
  - (3) At least eight semester hours in finance.
  - (4) At least six semester hours in economics.
  - (5) At least eight semester hours in electives.

#### NEW YORK

Registered accounting curriculum must include following courses and semester hours.

Liberal arts	48	Economics	6
Accounting	24	Other business subjects	14
Law	8	Electives	12
Finance	8		

(Total semester hours 120)

No credit is allowed toward the 120 hours for courses in religion, hygiene, or physical education.



Regulations also list detailed requirements to be met as to resources, faculty, library, credits, etc., for registration of college courses.

Veterans with at least six months of military service are allowed 10 semester hours of elective credit applicable toward elective subjects or toward the "other business subjects" but not toward the required courses in accounting, law, finance or economics.

A college is defined as an incorporated institution offering a four-year course in liberal arts or science based on an admission requirement of four years of secondary school work (16 units), or the equivalent, leading to the bachelor's degree in arts or science.

Courses of study in higher education institutions unable to meet in full the requirements for registration may be registered in part.

### NORTH CAROLINA

The required two years of college education must comprise successful completion of sixty semester hours, or the equivalent number of quarter hours, in a college accredited by a regional association 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.

The required courses in accountancy must comprise successful completion of courses consisting of a minimum of twenty-four semester hours, or the equivalent in quarter hours, while enrolled in (1) any North Carolina college accredited by the Southern Association of Colleges and Secondary Schools, or (2) any member school of the American Association of Collegiate Schools of Business, or (3) any member university of the Association of American Universities or University extension courses and correspondence schools specifically approved by the Board, or (4) any other school, college or university specifically approved by the Board.

The Board may permit applicants otherwise eligible to take its examination, and withhold issuance of the certificate until such applicants complete the experience requirement, provided such applicants fulfill the following additional educational requirements:

(1) Have received at least a bachelor's degree from (a) any North Carolina college accredited by the Southern Association of Colleges and Secondary Schools, or (b) any member school of the American Association of Collegiate Schools of Business, or (c) any member university of the Association of American Universities.

(2) Have majored in accounting;

(3) The course of study must have included:

(a) two courses in principles of economics;

(b) one course in business law;

- (c) one minimum of twenty-four semester hours, or the equivalent in quarter hours, in accounting courses including:

Four in principles of accounting;

One in cost accounting;

One in auditing;

One in income tax.

- (4) At least one course from four of the following fields: Business Organization, Corporation Finance, Industrial Management, Insurance Investments, Marketing, Mathematics of Finance, Money and Banking, Governmental Accounting, Statistics, a second course in Business Law.

A P P E N D I X BDetailed Experience or Practice Data  
for Certain StatesCALIFORNIA

To fulfill experience requirements each applicant must show that his experience, whether obtained in public accounting practice or in private or governmental employment, has included all the following: (1) applying a variety of auditing procedures and techniques to the usual and customary financial transactions recorded in accounting records; (2) preparation of audit working papers covering the examination of the accounts usually found in accounting records; (3) planning of the program of audit work, including selection of procedures to be followed; (4) preparation of written explanations and comments on the findings of the examination and on the content of the accounting records; and (5) preparation and analysis of financial statements, together with explanations and notes thereon.

Experience obtained in private or governmental employment shall be qualifying if, in the Board's opinion, based on review of character and variety of experience, applicant's experience is deemed substantially equivalent to the requirements in items (1) through (5) above.

COLORADO

As to what constitutes acceptable accounting experience, the regulations provide:

(a) Accounting experience may be obtained in (1) public accounting as a staff employee or partner of a licensed CPA, RA or PA, or as a licensed RA or PA, (2) governmental employment as an accountant, auditor or other function requiring training and skill in accounting and auditing, (3) commercial employment as an accountant, auditor or other function requiring training and skill in accounting and auditing, or (4) teaching of accounting and auditing in colleges approved by the Board and offering an accounting major leading to a degree;

(b) Accounting experience must consist of full-time employment or practice. However, the Board may accept part-time experience of a student of an acceptable college majoring in accounting, but not to exceed the equivalent of one year of full-time experience;

(c) Accounting experience must have been reasonably continuous, broad in scope, and progressively responsible in nature. Experience associated or related with accounting experience when consisting principally of the following is not acceptable: (1) bookkeeping work, including general ledger bookkeeping, whether undertaken in commercial employment or as a public bookkeeper or accountant; (2) accounting and auditing clerical work, whether performed in public, governmental, or commercial work, when the duties are continuously and exclusively routine in nature; (3) management of accounting or auditing staffs which does not include responsibility for accounting or auditing technical performance; and (4) teaching of accounting consisting principally of tutoring,

laboratory guidance or instruction, or of any other teaching of accounting not including responsibility for giving lectures and examinations and grading students for credit toward a degree;

(d) Accounting experience, to be evaluated as to its progressively responsible nature, must be classified as to (1) technical adequacy with minimal responsibility, (2) technical adequacy with definite but limited responsibility, and (3) technical adequacy with definite and generally unlimited responsibility. With respect to the five-year experience requirement, not more than one year of experience which is technically adequate but of minimal responsibility and two years of experience which is technically adequate but of definite and limited responsibility will be considered acceptable. With respect to the three-year experience requirement, only one year of experience of technical adequacy but of minimal responsibility, and one year of definite but limited responsibility, will be considered acceptable.

(e) Experience of technical adequacy considered of minimal responsibility will generally consist of: (1) Public Accounting Work: that type work generally assigned junior accountants, except that which principally is not in the nature of accounting or auditing, such as clerical work, bookkeeping, or other record keeping; (2) Governmental and Commercial Work: that type of work performed under continuous supervision, somewhat routine in nature, wherein judgment is seldom independently exercised but which could not be adequately performed except by one possessing substantial technical understanding obtained through education or experience in accounting and auditing; (3) Teaching of Accounting: teaching of elementary or basic accounting courses in principles or costs by a member of a college faculty holding appointment as full time instructor or professor for not less than an academic year and having a master or doctorate degree in accounting or related fields.

(f) Experience of technical adequacy considered of definite but limited responsibility will generally consist of: (1) Public Accounting Work: that type of work including responsibility for part or all of each assignment and where supervision is seldom continuous and the work practically never routine, but which does not always comprise that of an "In Charge," "Senior" or "Accountant" with full field responsibility; (2) Governmental and Commercial Work: that type of work which can be performed only by one possessing a substantial technical understanding of accounting and auditing, which is performed under limited supervision, which requires responsibility for a limited use of judgment and involves attention to, performance in and responsibility for a broad range of accounting or auditing tasks and problems not essentially record-keeping in nature; (3) Teaching of Accounting: teaching of accounting by college faculty members holding professorial rank where such teaching consists solely of intermediate and advance courses consisting of at least three of the following fields: accounting theory, accounting problems, cost accounting, budgeting, managerial accounting, analysis of financial statements, governmental accounting, accounting for a specialized industry or business activity, income tax accounting, systems, auditing, or other recognized fields of study.

(g) Experience of technical adequacy considered of definite and generally unlimited responsibility will generally consist of: (1) Public Accounting Work: that type of work generally performed by "In Charge" senior accountants with full field responsibility; (2) Governmental and Commercial Work: that type of work requiring substantial technical skill and broad

understanding of accounting or auditing performed without supervision and with full responsibility for exercise of judgment in determinations of policies or solutions of difficult problems for a broad range of accounting or auditing functions and the preparation of reports thereon; (3) Teaching of Accounting: teaching of accounting by college faculty members holding professorial rank when such teaching consists solely of advanced accounting courses of which at least one-half is teaching of any two of the following three fields: advanced tax accounting, advanced auditing, and graduate level courses in any field of accounting.

#### FLORIDA

A person individually or as a firm member or corporate officer or employee, is considered engaged in practice of public accounting: (1) who holds himself out as one skilled in knowledge, science and practice of accounting and as qualified to render professional service as an accountant for compensation; or (2) who maintains an office for transaction of business as a public accountant, or who, except as an employee of a public accountant, practices accounting, as distinguished from bookkeeping, for more than one employer; or (3) who offers to receive clients to perform for compensation, or who does perform for compensation, professional services involving or requiring an audit or verification of financial transactions and accounting records; or (4) who prepares, signs 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 or other tribunal or governmental agency, or used for any other purpose; or (5) who, in general, or as an incident to such work, renders professional assistance to clients for compensation in any matters relating to accounting procedure and the recording, presentation and certification of financial facts; or (6) who prepares for another or who signs any statement, schedule, audit, balance sheet, or other document or paper reflecting or purporting to reflect the results of an audit or examination of the financial records or books of account of such person, used or meant to be used to obtain or solicit any loan or credit.

