

IMPORTANT: Read instructions on bottom of Certification Page before completing this form. Failure to comply with instructions may cause disapproval of proposed Regulations

State of Connecticut REGULATION of

NAME OF AGENCY

State Board of Accountancy

Concerning

SUBJECT MATTER OF REGULATION

Education Requirement to sit for the Uniform CPA Examination

20-280-21 Requirements to obtain a certified public accountant certificate

To obtain a certified public accountant certificate an applicant shall fulfill the following requirements:

- (1) Application. File an application prescribed by the board.
- (2) Fee. Pay the applicable statutory fee at the time the application is filed.
- (3) Good character. Submit evidence satisfactory to the board of good character, as defined in subsection (b) of section 20-281c of the general statutes.
- (4) Education. Possess the educational qualifications set forth in section 20-280-22 of these regulations.
- (5) Examination. Pass the examination as provided in section 20-280-23 of these regulations.
- (6) Ethics. Attain a grade specified by the board on such examination in professional ethics as the board may prescribe.
- (7) Experience. Obtain and document the experience as provided in section 20-280-24 of these regulations.

20-280-22 Education Requirements to obtain a certified public accountant certificate

The following educational requirements shall be met before an applicant is eligible to apply for [the examination] A CERTIFIED PUBLIC ACCOUNTANT CERTIFICATE [described in] PURSUANT TO section [20-280-23] 20-280-21 of these regulations:

- (a) An applicant who takes the examination prior to January 1, 2000 shall be a graduate of an accredited college with a degree of bachelor. The college shall be accredited by the regional accrediting commission subscribing to the national policies and procedures established by the federation of regional accrediting commissions of higher education; or a college of equivalent accreditation as determined by the Connecticut State Board of Accountancy. The candidate shall have received credit for at least 46 semester hours from such an accredited college in the study of accounting and related subjects, including, but not limited to business law, economics, and finance; of which at least twenty-four semester hours shall be in the study of accounting.
- (b) Notwithstanding any other provision of these regulations to the contrary, an applicant who takes the examination prior to January 1, 2000 need only have the educational qualifications set forth in subsection (a) of this section to retake any or all parts of the examination on or after January 1, 2000.
- (c) An applicant who takes the examination for the first time on or after January 1, 2000 shall have completed 150 semester hours of college education, including a baccalaureate degree, at a college or university accredited by a regional accrediting commission subscribing to established national policies and procedures or of equivalent accreditation as determined by the Board. Such an applicant shall have received credit for at least 36 semester hours in accounting education, which may include the basic or introductory accounting course; at least 30 semester hours in economics and business administration education other than accounting; and at least 60 semester hours in general education. The balance may consist of any for-credit courses, including courses in excess of the minimums set forth in the preceding sentence.
- (d) In lieu of subsections (a), (b) or (c) above, an applicant shall hold an authority to practice as a public accountant in the state of Connecticut under Section 20-281b of the General Statutes.

20-280-23 Examination

[The following shall apply when a computerized certified public accountant examination is available and has been approved by the board for use by candidates in this state:]

(a) Educational qualifications to sit for the certified public accountant's examination.

An applicant shall be eligible to apply for the examination for the first time on or after May 26, 2007 if he or she is a graduate of an accredited college with a degree of bachelor. The college shall be accredited by the regional accrediting commission subscribing to the national policies and procedures established by the federation of regional accrediting commissions of higher education; or a college of equivalent accreditation as determined by the Connecticut State Board of Accountancy. The candidate shall have received credit for at least 46 semester hours from such an accredited college in the study of accounting and related subjects, including, but not limited to business law, economics, and finance; of which at least twenty-four semester hours shall be in the study of accounting.

[(a)](b) Application process.

(1) Requirements to take the examination. An applicant shall:

(A) Submit to the board an application prescribed by the board together with the fee of \$100.00 by the due date set forth in the application;

(B) Submit to the examination service authorized by the board to administer the examination any additional application, documentation and proof of identity that the examination service may require, and pay any additional fee that the examination service may require;

(C) Submit documentation that, prior to applying for the examination, the applicant has met the educational qualifications set forth in [section 20-280-22 of the Regulations of Connecticut State Agencies] subsection (a) of this section;

(D) Submit to the board satisfactory evidence of good character, as defined in subsection (b) of section 20-281C of the Connecticut General Statutes.

(2) Notice. The Board, or its designee, shall for each application and eligible candidate:

(A) Determine the eligibility of each applicant;

(B) Forward notice of the time and place of the examination to each eligible candidate; and

(C) Forward notification of eligibility for the computer-based examination to the National Association of the State Boards of Accountancy's National Candidate Database;

(3) Failure to appear for the examination. A candidate who fails to appear for the examination shall forfeit all fees charged for both the application and the examination.

[(b)](c) **Content.** The examination shall consist of the following sections:

(1) Auditing and Attestation;

(2) Financial Accounting and Reporting;

(3) Regulation;

(4) Business Environment and Concepts.

[(c)](d) **Passing Grade.** A candidate shall attain a scaled score of seventy-five points in each section.

[(d)](e) **Granting of Credit.** The exam shall be administered four times annually during three month examination periods as scheduled by the board or its designee. A candidate may take the required exam sections individually and in any order. Credit for any section(s) passed shall be valid for eighteen months from the actual date the candidate took that exam section, without having to attain a minimum score on any failed exam section and without regard to whether the candidate has taken other exam sections.

(1) Except as provided in subdivision (3) of this subsection, candidates shall pass all four exam sections of the examination within a rolling eighteen-month period, which begins on the date that the first exam section passed in taken. Any exam section passed outside the eighteen-month period shall expire and that exam section must be retaken.

(2) Candidates cannot retake a failed exam section during the same examination period.

(3) For reason of health, military service, or other individual hardship, the board may, in its discretion, extend the time limit for passing all remaining subjects beyond that set forth in section (1) of this subdivision.

[(e)](f) **Credit for examinations taken out-of-state**

(1) Any individual who has obtained credit for any section of the uniform certified public accountant examination as graded by the Board of Examiners of the American Institute of Certified Public Accountants from a state other than Connecticut or other examination approved by the board, and who qualifies under subsection (a) of this section to take the examination in Connecticut shall receive credit for such sections subject to the provisions of this section.

(2) A candidate who has received full credits from a state other than Connecticut shall make application on forms prescribed by the board, and such application shall be filed with the board. A candidate's out-of-state credits shall not be accepted unless at the time the candidate received his out-of-state credits the state of issuance had in effect credit procedures and standards equivalent to or stricter than those credit procedures and standards then in effect in state of Connecticut.

[(f)](g) Transitional rules for conditional credit. Candidates who, on the date a computer-based examination approved by the board is first administered in this state, have unexpired credit for passing one or more sections of the paper-and-pencil examination:

(1) Shall receive credit for passing the corresponding sections of the computer-based examination, as follows:

(A) Credit for having passed auditing in a paper and pencil format shall be deemed credit for auditing and attestation in the computer-based examination;

(B) Credit for having passed financial accounting and reporting in a paper and pencil format shall be deemed credit for financial accounting and reporting in the computer-based examination;

(C) Credit for having passed accounting and reporting taxation, managerial, and governmental and not-for-profit organizations in a paper and pencil format shall be deemed credit for regulation in the computer-based examination;

(D) Credit for having passed business law and professional responsibilities in a paper and pencil format shall be deemed credit for business environment and concepts in the computer-based examination.

(2) Shall be allowed a transition period to pass all remaining sections of the computer-based exam. The transition period shall equal the remaining number of opportunities under the paper and pencil examination, multiplied by three months. Any exam section passed outside the transition period shall expire and that exam section must be retaken.

[(g)](h) Hardship. For reason of health, military service, or other individual hardship, the board may, in its discretion, extend the term of any credit.

[(h)](i) Cheating.

(1) Cheating by a candidate shall be deemed to invalidate any grade earned by that candidate on any section of the examination, and may warrant summary expulsion from the test site and disqualification from taking the examination for a period of time ranging from until the next administration of the examination up to a life-time ban.

(2) Actions including, but not limited to, the following may be considered cheating:

(A) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;

(B) Communication between candidates inside or outside the examination site or copying another candidate's answers while the examination is in progress;

(C) Communication with others inside or outside the examination site while the examination is in process;

(D) Substitution of another person to sit in the examination site in the stead of the candidate;

(E) Possession of or reference to crib sheets, textbooks or other material or electronic media (other than that provided to the candidate as part of the examination) inside or outside the test site while the examination is in progress;

(F) Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so;

(G) Retaking or attempting to retake an examination section by an individual who has unexpired credit for having already passed the same examination section, unless the individual has been directed to retake an examination section pursuant to Board order to participate in a "Secret Shopper" program.

(3) In any case where it appears that cheating has occurred or is occurring, the Board or its designee may summarily expel the candidate involved from the examination or move the candidate to a position in the examination center away from other examinees.

(4) In any case where the Board or its designee believes that it has evidence that a candidate has cheated on the examination, it shall conduct an investigation. Such investigation may include hearings conducted in accordance with Chapter 54 of the Connecticut General Statutes.

(5) Whenever the Board or its designee determines that a candidate has cheated on the examination, a hearing shall be conducted in accordance with Chapter 54 of the Connecticut General Statutes. Such remedy may include, but need not be limited to:

(A) Full or partial invalidation of credit for any session of the examination completed for that session;

(B) Permanently or temporarily barring the candidate from taking all, or any of the section of the examination.

(6) Whenever the Board or its designee determines that a candidate has cheated on the examination, it shall notify the national candidate database, the American Institute of Certified Public Accountants, and the test center where the examination was administered.

(7) The Board or its designee shall provide information to any State Board of Accountancy, concerning its finding its finding and actions in such cases when a candidate has applied to take the CPA examination in such other state.

[(i)] (j) **Scheduling changes.** The Board or its designee may postpone scheduled examination, the release of grades, or the issuance of certificates due to:

(1) A breach of examination security;

(2) Unauthorized acquisition or disclosure of the contents of an examination; or

(3) Suspected or actual negligence, errors, omissions, or irregularities in conducting an examination.

CERTIFICATION

Be it known that the foregoing: (check one) Regulations Emergency Regulations

Are: Adopted Amended as hereinabove stated Repealed

By the aforesaid agency pursuant to:

Section _____ of the General Statutes.

Section **20-281c** of the General Statutes, as amended by Public Act No. **07** of the

2007 Public Acts
(enter year)

Public Act Number _____ of the _____ Public Acts.
(enter year)

(If applicable) After publication in the **Connecticut Law Journal** on _____ of the
notice of proposal to: (enter publication date)

Adopt Amend Repeal **such regulations**

(If applicable) And the holding of an advertised public hearing on _____.
(enter date)

WHEREFORE, the foregoing regulations are hereby:

Adopted Amended as hereinabove stated Repealed

EFFECTIVE: (check one, and complete as applicable)

When filed with the Secretary of the State

(OR)

The 1st day of June 2007.

In Witness Whereof:	DATE	SIGNED (<i>Head of Board, Agency or Commission</i>)	OFFICIAL TITLE, DULY AUTHORIZED
<i>Approved by the Attorney General as to legal sufficiency in accordance with Section 4-169, as amended, of C.G.S.</i>		SIGNED	OFFICIAL TITLE, DULY AUTHORIZED

For Regulation Review Committee Use Only

- Approved
- Disapproved
- Disapproved in part, (*Indicate Section Numbers disapproved only*)
- Rejected without prejudice

By the Legislative Regulation Review Committee in accordance with Section 4-170, as amended, of the General Statutes.	DATE	SIGNED (<i>Administrator, Legislative Regulation Review Committee</i>)
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Two certified copies received and filed, one such copy forwarded to the Commission on Official Legal Publications in accordance with Section 4-172, as amended, of the General Statutes.

DATE	SIGNED (<i>Secretary of the State</i>)	BY
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INSRUCIONS

1. One copy of all regulations for adoption, amendment or repeal, except emergency regulations, must be presented to the Attorney General for his/her determination of legal sufficiency. (Section 4-169 of the General Statutes.)
2. Original and eighteen copies of all regulations for adoption, amendment or repeal must be presented to the standing Legislative Regulation Review Committee for its action. (Section 4-170 of the General Statutes.)
3. Each regulation must be in the form intended for publication and must include the appropriate regulation section number and section heading. (Section 4-172 of the General Statutes.)
4. Indicate by "(NEW)" in heading if new regulation. Amended regulations must contain new language in capital letters and deleted language in brackets. (Section 4-170 of the General Statutes.)
5. Additional information regarding rules and procedures of the Legislative Regulation Review Committee can be found on the Committee's web site: <http://www.cga.state.ct.us/rr/>