

CHAPTER 137

ACCOUNTANCY EXAMINATIONS

S. F. 379

AN ACT to amend chapter* one hundred sixteen point nine (116.9), Code 1962, relating to qualifications for accountancy examination.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section one hundred sixteen point nine (116.9), Code
2 1962, is amended as follows:

3 1. Strike from lines thirteen (13) and fourteen (14) the words "of
4 at least three years,".

5 2. Strike from line fourteen (14) the word "and", and further
6 strike all of lines fifteen (15) through eighteen (18), and insert in
7 lieu thereof the following: "or an undergraduate student majoring in
8 accounting in his or her final semester immediately preceding gradu-
9 ation and upon the recommendation of the appropriate college or
10 university officials."

11 3. Strike from line twenty-one (21) the words "and the one year
12 of service".

1 SEC. 2. Section one hundred sixteen point ten (116.10), Code 1962,
2 is amended as follows:

3 1. By inserting in line five (5) after the figures "116.8," the follow-
4 ing: "and have at least one (1) year's experience in service as a staff
5 accountant in the employ of a practitioner entitled to registration
6 under this chapter, or one (1) year's experience in service as a staff
7 accountant in the employ of a governmental department of the state
8 or federal government when the accountant has been under the direct
9 full-time supervision of a certified public accountant entitled to regis-
10 tration under,".

11 2. By adding the following new paragraph:

12 "In lieu of the one (1) year's required experience in service as a
13 staff accountant, the applicant may have three years' continuous em-
14 ployment as a full-time accounting teacher at a rank no lower than
15 assistant professor in a college or university qualified to give a degree
16 in accounting as recognized by the board of accountancy."

Approved May 20, 1965.

*According to enrolled Act.