

193A—4.6(542) Content and grading of the examination.

4.6(1) The board may use the examination prepared by the Accreditation Council for Accountancy and Taxation, without questions regarding auditing or attest functions.

4.6(2) The board may use the grading services provided by the Accreditation Council for Accountancy and Taxation.

4.6(3) Absent a showing of good cause, the board will accept the passing grade established by the Accreditation Council for Accountancy and Taxation.

4.6(4) Alternatively, an applicant may satisfy the examination obligations of this rule by passing the Financial Accounting and Reporting and Regulation sections of the CPA examination provided by the AICPA.

[ARC 7680C, IAB 3/6/24, effective 4/10/24]