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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]