



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (7/23/95)

Agency: Board of Accountancy

- Permanent Rule
- Emergency Rule
- Expedited Repeal

(1) Date of adoption: May 23, 1996

(2) Purpose: To specify the subjects and field of knowledge tested by the Certified Public Accountant (CPA) examination required by RCW 18.04.105(1)(c)

(3) Citation of existing rules affected by this order:
Repealed:
Amended: WAC 4-25-722 CPA examination--Content
Suspended:

(4) Statutory authority for adoption: RCW 18.04.055; RCW 18.04.105
Other authority:

PERMANENT RULE ONLY
Adopted under notice filed as WSR 96-09-064 on April 15, 1996 (date).
Describe any changes other than editing from proposed to adopted version:
No changes

EMERGENCY RULE ONLY
Under RCW 34.05.350 the agency for good cause finds:
 (a) That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
 (b) That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

EXPEDITED REPEAL ONLY
Under Preproposal Statement of Inquiry filed as WSR _____ on _____ (date).

(5.3) Any other findings required by other provisions of law as precondition to adoption of effectiveness of rule?
 Yes No If Yes, explain:

(6) Effective date of rule:
Permanent Rules **Emergency Rules**
 31 days after filing Immediately
 Other (specify) _____ * Later (specify) _____
*(If less than 31 days after filing, specific finding in 5.3 under RCW 34.05.380(3) is required)

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON
FILED

MAY 31 1996

TIME: 3:54
WSR 96-12-062

NAME (TYPE OR PRINT)
Carey L. Rader

SIGNATURE *Carey L. Rader*

TITLE
Executive Director

DATE
05/30/96

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.

The number of sections adopted in order to comply with:

Federal statute:	New _____	Amended <u>0</u>	Repealed _____
Federal rules or standards:	New _____	Amended <u>0</u>	Repealed _____
Recently enacted* state statutes:	New _____	Amended <u>0</u>	Repealed _____

*(current calendar year)

The number of sections adopted at the request of a nongovernmental entity:

New _____ Amended 0 Repealed _____

The number of sections adopted on the agency's own initiative:

New _____ Amended 1 Repealed _____

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New _____ Amended 1 Repealed _____

The number of sections adopted using:

Negotiated rule making:	New _____	Amended _____	Repealed _____
Pilot rule making:	New _____	Amended _____	Repealed _____
Other alternative rule making:	New _____	Amended <u>1</u>	Repealed _____

AMENDATORY SECTION (Amending WSR 93-22-047, filed 10/28/93, effective 11/28/93)

WAC 4-25-722 CPA examination--Content ((and administration)).

((The following provisions take effect May 1, 1994.

(1) **Content.** The CPA examination will include sections on:

(a) ~~Financial accounting and reporting for business enterprises;~~

(b) ~~Accounting and reporting (including but not limited to taxes, cost accounting, and non profit entity accounting);~~

(c) ~~Business law and professional responsibilities; and~~

(d) ~~Auditing.~~

(2) **Writing skills.** The board will award a percentage of the total grading points available based on writing skills for the business law and professional responsibilities, auditing, and financial accounting and reporting for business enterprises sections. Grading points awarded for writing skills will be included within the overall grade reported to the examination candidate for each of the three sections.

(3) **Use of calculators.** The board will issue calculators to candidates for use on the financial accounting and reporting for business enterprises and the accounting and reporting sections. Board issued calculators will remain board property. Board employees will collect calculators after exam sessions. In the interests of exam security and fairness, a candidate may only use a calculator issued by the board. The board may allow a candidate to use a calculator not issued by the board only if necessary to comply with state or federal accommodation requirements and only if the board believes the substituted calculator will not breach exam security.) The written examination required by RCW 18.04.105 shall include tests of a CPA candidate's knowledge of accounting and auditing standards and such related subjects as the board may deem appropriate.