



# RULE-MAKING ORDER

(RCW 34.05.360)

**CR-103** (10/1/89)

Agency: Board of Accountancy

- Permanent Rule
- Emergency Rule

(1) Date of adoption: September 23, 1993

(2) Purpose: To specify content for the 1994 CPA exam revisions; allows for use of calculators during the CPA exam

(3) Citation of existing rules affected by this order: New section: WAC 4-25-722 CPA examination--Content and administration

Repealed:

Amended:

Suspended:

(4) Authority for adoption:

Statute: RCW 18.04.055

Other Authority:

**(5.1) PERMANENT RULE ONLY**

Pursuant to notice filed as WSR 93-17-072 on August 17, 1993 (date).

Describe any changes other than editing from proposed to adopted version:

**(5.2) EMERGENCY RULE ONLY**

Pursuant to 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:

(5.3) Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

Yes  No If yes, explain:

(6) Effective date of rule:

**Permanent Rules**

31 days after filing

Other (specify) \_\_\_\_\_ \*

\* (If less than 31 days after filing, specific finding in 5.3 under RCW 34.05.380(3) is required)

**Emergency Rules**

Immediately

Later (specify) \_\_\_\_\_

**CODE REVISER USE ONLY**

CODE REVISER'S OFFICE  
STATE OF WASHINGTON  
FILED

OCT 28 1993

TIME: 2:05 PM  
WSR: 93-22-047

NAME (TYPE OR PRINT)

Care L. Rader

SIGNATURE

TITLE

Executive Director

DATE

10/21/93

NEW SECTION

**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.