

State of Washington

BOARD OF ACCOUNTANCY

(name of governing body)

(agency name, if applicable)

Resolution No. \_\_\_\_\_

Administrative Order No. ACB 111

(1) Be it resolved by the Washington State Board of Accountancy  
acting at Seattle, Washington  
(place)

that it does adopt the annexed rules relating to:

Amending WAC 4-25-140 CERTIFIED PUBLIC ACCOUNTANTS

(2) ALTERNATIVE A. Use only for Adoption of Permanent Rules.

This action is taken pursuant to Notice No. WSR 85-06-054  
filed with the code reviser on 3/6/85. These rules shall take effect:  
 thirty days after they are filed with the code reviser pursuant to RCW 34.04.040(2).  
 at a later date, such date being \_\_\_\_\_

(2) ALTERNATIVE B. Use only for Adoption of Emergency Rules.

We, \_\_\_\_\_, find that  
an emergency exists and that this order is necessary for the preservation of the public health, safety, or general  
welfare and that observance of the requirements of notice and opportunity to present views on the proposed action  
would be contrary to public interest. A statement of the facts constituting the emergency is:

These rules are therefore adopted as emergency rules to take effect upon filing with the code reviser.

(3) Pursuant to the requirements of RCW 34.04.026 that "every agency shall incorporate the most specific, but  
in no case omit all, of the following language alternatives when adopting or amending rules" fill in statement (a), (b),  
or (c) as appropriate:

(a) This rule is promulgated pursuant to RCW 18.04.055  
and is intended to administratively implement that statute.

(b) This rule is promulgated pursuant to RCW \_\_\_\_\_  
which directs that the

\_\_\_\_\_ (agency)  
has authority to implement the provisions of \_\_\_\_\_  
(name of act or RCW citation)

(c) This rule is promulgated under the general rule-making authority of the  
WASHINGTON STATE BOARD OF ACCOUNTANCY  
(agency)

as authorized in RCW \_\_\_\_\_

(4) The undersigned hereby declares that the agency has complied with the provisions of the Open Public  
Meetings Act (chapter 42.30 RCW), the Administrative Procedure Act (chapter 34.04 RCW), and the State Register  
Act (chapter 34.08 RCW) in the adoption of these rules.

(5) This order, after being first recorded in the order register of this governing body, is herewith transmitted to  
the Code Reviser for filing pursuant to chapter 34.04 RCW and chapter 1-12 WAC.

STATE OF WASHINGTON  
FILED

MAY 8 1985

APPROVED AND ADOPTED May 6 1985  
By Robert L. Aiken  
ROBERT L. AIKEN, C.P.A.  
CHAIRMAN

Title

CODE REVISER'S OFFICE  
WSR 85-11-013

AMENDATORY SECTION (Amending Order ACB 105, filed 10/26/83)

WAC 4-25-140 CERTIFIED PUBLIC ACCOUNTANTS. (1) As used in these rules, a "semester hour" means the conventional college semester hour. Quarter hours may be converted to semester hours by multiplying them by two-thirds.

(2) For purposes of ~~((section 7(b) of the act))~~ RCW 18.04.105(1)(b), the board will recognize colleges and universities which are accredited in accordance with subsections ~~((3 through 6 of this rule))~~ (3) through (6) of this section.

(3) An accredited college or university is a four year degree-granting college or university accredited at the time applicant's degree was received by virtue of membership in one of the following regional accrediting agencies:

- (a) Middle States Association of College and Secondary Schools;
- (b) New England Association of Schools and Colleges;
- (c) North Central Association of Colleges and Secondary Schools;
- (d) Northwest Association of Schools and Colleges;
- (e) Southern Association of Colleges and Schools; and
- (f) Western Association of Schools and Colleges.

(4) A listing of accredited colleges and universities as recognized by the board is contained in "Accredited Institutions of Post-secondary Education" published by the U. S. Department of Education, National Center for Education Statistics.

(5) If an institution was not accredited at the time an applicant's degree was received but is so accredited at the time his application is filed with the board, the institute will be deemed to be accredited for the purpose of subsection (4) of this section provided that it:

(a) Certified that the applicant's total educational program would qualify him for graduation with a baccalaureate degree during the time the institution has been accredited; and

(b) Furnishes the board satisfactory proof, including college catalogue course numbers and descriptions, that the preaccredited courses used to qualify the applicant as an accounting major are substantially equivalent to postaccrediting courses.

(6) If an applicant's degree was received at an accredited college or university as defined by subsection (3) or (5) of this section, but the educational program which was used to qualify him as an accounting major included courses taken at nonaccredited institutions, either before or after graduation, such courses will be deemed to have been taken at the accredited institution from which applicant's degree was received, provided the accredited institution either:

(a) Has accepted such courses by including them in its official transcript; or

(b) Certifies to the board that it will accept such courses for credit toward graduation.

(7) A graduate of a four-year-granting institution not accredited at the time the applicant's degree was received or at the time his application was filed will be deemed to be a graduate of a four-year accredited college or university if a credentials evaluation services approved by the board certifies that the applicant's degree is equivalent to a degree from an accredited college or university as defined in subsection (3) of this section.

(8) The concentration in accounting and related subjects or its equivalent shall be determined in accordance with the following provisions of this rule:

(a) A concentration in accounting, for purposes of ~~((section 7(b) of the act))~~ RCW 18.04.105(1)(b), shall consist of at least:

(i) Twenty-four semester hours or the equivalent, in accounting subjects including elementary accounting courses; and

(ii) Twenty-four semester hours or the equivalent, in business administration subjects which shall include business law, finance, economics, and data processing.

(iii) Appropriate college-level courses which are taken without credit may be considered equivalent to courses taken for credit for purposes of this section.

(b) Applicants for the certified public accountant examination whose original application is approved prior to September 1, 1986, ~~((and-reapplicants-whose-original-application-was--approved--prior--to-September--4--1985))~~ shall not be required to comply with ~~((subsection (8)))~~ (a) (i) and ~~((8)(a))~~ (ii) of this ~~((rule))~~ subsection. Instead, they shall be required to meet the following requirements:

(i) Applicants who sat for an examination given before August 8, 1969, and received conditional credits from such examination, may continue to sit for the examination. They must pass all parts of the examination on or before the November 1992 sitting. Failure to pass said examination by November 1992 will cause the candidate to be subject to (a) (i) and (ii) of this subsection for sitting after that date.

(ii) Applicants who first sat for an examination given after August 8, 1969, but before November 15, 1986, may continue to sit for the examination. They must pass all parts of the examination on or before the November 1992 sitting. Failure to pass said examination by November 1992 will cause the candidate to be subject to (a) (i) and (ii) of this subsection for sitting after that date. Provided further: candidates sitting under the provisions of this subsection, must pass the examination within six additional consecutive sittings after receiving conditional credits.