
TITLE 872 INDIANA BOARD OF ACCOUNTANCY

Notice of Public Hearing

LSA Document #10-258

Notice of Public Hearing

Under [IC 4-22-2-24](#), notice is hereby given that on February 18, 2011, at 10:00 a.m., at the Indiana Government Center South, 402 West Washington Street, Room W064, Indianapolis, Indiana, the Indiana Board of Accountancy will hold a public hearing on proposed amendments to [872 IAC 1-1-9.5](#), which seek to allow applicants to apply to sit for the CPA Exam up to 60 days prior to the date they anticipate obtaining the educational requirements to sit.

The Indiana Board of Accountancy has the authority to adopt rules pursuant to [IC 25-2.1-2-15\(3\)](#), which explicitly states the board may promulgate rules regarding "the educational and experience qualifications required". The proposed rule amends [872 IAC 1-1-9.5](#) by adding language to allow CPA license applicants to apply to sit for the CPA exam up to 60 days prior to the candidate's graduation from an accredited educational institution provided the exam services provider receives an acceptable certificate of enrollment from the applicant's educational institution. By allowing application 60 days prior to obtaining all educational requirements, applicants will be able to schedule to sit for the exam prior to meeting the requirements and may choose the exam that occurs soonest after they meet the educational requirements. Sitting for the exam earlier will result in passing the exam sooner and becoming licensed sooner. The final outcome of becoming licensed sooner will generate income for the licensee and licensing fees for the state of Indiana sooner than if the applicant were not allowed to apply prior to the 60 days. This proposed rule will not impose costs on small businesses. There are no new reporting or record keeping requirements for small businesses as a result of the proposed rule.

Copies of these rules are now on file at the Indiana Professional Licensing Agency, Indiana Government Center South, 402 West Washington Street, Room W072 and Legislative Services Agency, Indiana Government Center North, 100 North Senate Avenue, Room N201, Indianapolis, Indiana and are open for public inspection.

Frances L. Kelly
Executive Director
Indiana Professional Licensing Agency

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