

TITLE 872 INDIANA BOARD OF ACCOUNTANCY**Final Rule**

LSA Document #22-159(F)

DIGEST

Amends [872 IAC 1-0.5-1](#) concerning definitions. Amends [872 IAC 1-1-2](#) concerning applications. Amends [872 IAC 1-1-6.1](#) concerning educational requirements. Amends [872 IAC 1-1-6.2](#) concerning graduation. Amends [872 IAC 1-1-6.3](#) concerning accredited education providers. Amends [872 IAC 1-1-6.4](#) concerning accredited degree equivalency requirements. Amends [872 IAC 1-1-6.5](#) concerning acceptance of degrees. Amends [872 IAC 1-1-6.6](#) concerning courses taken at nonaccredited institutions. Amends [872 IAC 1-1-8](#) concerning experience requirements. Amends [872 IAC 1-1-8.4](#) concerning advanced degrees. Amends [872 IAC 1-1-9](#) concerning examination requirements. Adds [872 IAC 1-1-9.6](#) concerning the education required for admission to the CPA examination. Amends [872 IAC 1-1-10](#) concerning applications and application fees. Adds [872 IAC 1-1-12.1](#) concerning contents of examinations. Adds [872 IAC 1-1-19.1](#) concerning required examinations. Effective 30 days after filing with the Publisher.

[872 IAC 1-0.5-1](#); [872 IAC 1-1-2](#); [872 IAC 1-1-6.1](#); [872 IAC 1-1-6.2](#); [872 IAC 1-1-6.3](#); [872 IAC 1-1-6.4](#); [872 IAC 1-1-6.5](#); [872 IAC 1-1-6.6](#); [872 IAC 1-1-8](#); [872 IAC 1-1-8.4](#); [872 IAC 1-1-9](#); [872 IAC 1-1-9.6](#); [872 IAC 1-1-10](#); [872 IAC 1-1-12.1](#); [872 IAC 1-1-19.1](#)

SECTION 1. [872 IAC 1-0.5-1](#) IS AMENDED TO READ AS FOLLOWS:

[872 IAC 1-0.5-1](#) Definitions**Authority:** [IC 25-2.1-2-15](#)**Affected:** [IC 25-2.1-1](#)

Sec. 1. The following definitions apply throughout this title:

- (1) "Accounting internship" means work experience in accounting obtained with an employer for credit from a university or college.
- (2) "AICPA" means the American Institute of Certified Public Accountants.
- (3) "AP" means accounting practitioner.
- (4) "Board" ~~means the Indiana board of accountancy.~~ **has the meaning as set forth in [IC 25-2.1-1-4](#).**
- (5) "Bookkeeping" means the:
 - (A) recording;
 - (B) classifying; and
 - (C) summarizing;of financial transactions of an entity from original documents for the purpose of preparing financial statements for internal use of management.
- (6) "Corporate internal audit position" means work experience in the examination and evaluation of the adequacy and effectiveness of an organization's accounting and financial records and its system of internal control.
- (7) "Course", for CPE, includes the following:
 - (A) Seminars.
 - (B) Workshops.
 - (C) Panel discussions.
 - (D) Technical sessions.
 - (E) Similar terms to describe organized instruction.
- (8) "CPA" ~~means certified public accountant.~~ **has the meaning as set forth in [IC 25-2.1-1-6.5](#).**
- (9) "CPE" means continuing professional education.
- (10) "Financial statements" means the results of arranging fiscal transactions into a form in order to provide readers with information.
- (11) "Firm" has the meaning as set forth in [IC 25-2.1-1-7](#). The term includes entities organized under the laws of Indiana or any other state, including limited liability partnerships.
- (12) "Full-time employment" means a position in which the individual:
 - (A) works at least forty (40) hours per week; or
 - (B) if a teaching position, carries a teaching load of at least twelve (12) semester hours or the equivalent.
- (13) "Group program" means a CPE process designed to permit a participant to learn a given subject through real-time interaction with an instructor and other participants either:

- (A) in a classroom or conference setting;
 - (B) by telephonic means; or
 - (C) by using the Internet.
- (14) "He", "his", or "him", the masculine pronouns, includes the feminine and the neuter gender.
- (15) "Hours", used without a modifier, means CPE credit hours.
- (16) "Internet-based study" means a CPE learning activity, through a group program or a self-study course, that is designed to permit a participant to learn the given subject matter via the Internet.
- (17) "PA" ~~means public accountant.~~ **has the meaning as set forth in [IC 25-2.1-1-8.5](#).**
- (18) "Public communication" means a communication made in identical form to multiple persons or to the world at large, as by:
- (A) television;
 - (B) radio;
 - (C) motion picture;
 - (D) newspaper;
 - (E) pamphlet;
 - (F) mass mailing;
 - (G) letterhead;
 - (H) business card; or
 - (I) directory.
- (19) "Self-study" means a CPE process designed to permit a participant to learn a given subject without involvement of an instructor. ~~Self-study courses use a pilot test to measure the average completion time from which the recommended CPE credit is determined.~~

Any provision in this article that requires a specific number of semester credit hours shall be converted to the equivalent if a different grading period is used at the college or university. Unless it is established that a different equivalency applies, it shall be presumed that the correct equivalency is two (2) semester hours for every three (3) quarter hours.

(Indiana Board of Accountancy; [872 IAC 1-0.5-1](#); filed Aug 18, 1983, 3:20 p.m.: 6 IR 1925; filed Mar 20, 1985, 3:25 p.m.: 8 IR 1029; filed Jun 1, 1994, 5:00 p.m.: 17 IR 2342; errata filed Sep 14, 1994, 2:50 p.m.: 18 IR 269; filed Jun 5, 1998, 3:58 p.m.: 21 IR 3932; errata filed Jul 28, 1998, 10:59 a.m.: 21 IR 4537; filed Feb 21, 2000, 7:06 a.m.: 23 IR 1650; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; readopted filed Oct 4, 2007, 3:32 p.m.: [20071031-IR-872070066RFA](#); filed Nov 5, 2008, 2:33 p.m.: [20081203-IR-872080293FRA](#); readopted filed Dec 1, 2014, 8:35 a.m.: [20141231-IR-872140395RFA](#); readopted filed Nov 30, 2020, 11:53 a.m.: [20201230-IR-872200507RFA](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

SECTION 2. [872 IAC 1-1-2](#) IS AMENDED TO READ AS FOLLOWS:

[872 IAC 1-1-2](#) Applications for examination or registration; use of forms; filing deadlines

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 25-2.1](#)

Sec. 2. Applications **for the examination required under section 12.1 of this rule** must be made ~~on forms~~ authorized by the board or the board's designee. Reproductions will not be accepted. The forms include detailed instructions that, if followed, should furnish the board or the board's designee with sufficient information to enable it to pass upon the candidate's eligibility for examination or the applicant's eligibility for registration. The board or the board's designee may require candidates to provide photographs, certified transcripts of education achievement, and other relevant data. **through the portal designated by the administrator of the examination.**

(Indiana Board of Accountancy; Rule 69-1,2; filed Jun 30, 1978, 9:54 a.m.: 1 IR 394; filed Aug 18, 1983, 3:20 p.m.: 6 IR 1927; filed May 1, 1984, 12:50 p.m.: 7 IR 1538; filed Mar 20, 1985, 3:25 p.m.: 8 IR 1030; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; filed Apr 16, 2004, 10:04 a.m.: 27 IR 2733; readopted filed Oct 4, 2007, 3:32 p.m.: [20071031-IR-872070066RFA](#); readopted filed Nov 25, 2013, 9:20 a.m.: [20131225-IR-872130279RFA](#); filed Dec 14, 2016, 12:08 p.m.: [20170111-IR-872160372FRA](#); readopted filed Nov 26, 2019, 3:48 p.m.: [20191225-IR-872190191RFA](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

SECTION 3. [872 IAC 1-1-6.1](#) IS AMENDED TO READ AS FOLLOWS:

[872 IAC 1-1-6.1](#) Educational requirements for licensure

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 25-2.1-3-2](#); [IC 25-2.1-6](#)

Sec. 6.1. (a) Compliance with [IC 25-2.1-3-2](#) regarding educational requirements for first time CPA examination candidates will be met by obtaining at least one hundred fifty (150) semester hours of college education, including a baccalaureate or higher degree from an accredited college or university. As part of the one hundred fifty (150) semester hours a candidate must meet any one (1) of the following conditions: **required under [IC 25-2.1-3-2\(b\)](#) for first time CPA candidates, a candidate must have**

(1) earned a **baccalaureate or graduate degree** from a college or university that is accredited by an accrediting organization as included in section 6.3 of this rule and completed:

(1) for a baccalaureate degree, twenty-four (24) semester hours in accounting at the undergraduate or graduate level, including courses covering the subjects of financial accounting, auditing, taxation, and managerial accounting;

~~(A) (2) for a graduate degree, at least twenty-four (24) semester hours in accounting at the undergraduate level or fifteen (15) semester hours in accounting at the graduate level or an equivalent combination thereof; and~~

~~(B) (3) for either a baccalaureate or graduate degree, at least twenty-four (24) semester hours in business administration and economics courses, other than accounting courses, at the undergraduate or graduate level.~~

The business administration courses may include up to six (6) hours of business and tax law courses and up to six (6) hours of **technology or computer science courses, including, but not limited to, data analytics, data interrogation techniques, digital acumen, information systems technology (whether taken in business school or in another college or university program), and other business-related content areas included in the Uniform CPA Examination Blueprints, or as may be approved by the board.** The accounting hours must include courses covering the subjects of financial accounting, auditing, taxation, and managerial accounting. If the accounting hours are a mixture of graduate and undergraduate hours, the higher number of required hours applies. An equivalent combination of undergraduate and graduate semester hours under ~~clause (A) subdivision (2)~~ would be a total of twenty-four (24) semester hours calculated at the rate of one and six-tenths (1.6) semester hours for each actual one (1) semester hour in accounting at the graduate level and one (1) semester hour for each actual one (1) semester hour in accounting at the undergraduate level.

~~(2) Earned a baccalaureate degree from a college or university that is accredited by an accrediting organization as included in section 6.3 of this rule and completed:~~

~~(A) at least twenty four (24) semester hours in accounting at the undergraduate or graduate level, including courses covering the subjects of financial accounting, auditing, taxation, and managerial accounting; and~~

~~(B) at least twenty four (24) semester hours in business administration and economics courses other than accounting courses.~~

~~The business administration courses may include up to six (6) hours of business and tax law courses and up to six (6) hours of computer science courses.~~

(b) College courses with substantial duplication of content may be counted only one (1) time toward the requirements in [IC 25-2.1-3-2](#) and this section. This subsection shall not apply to internships.

(Indiana Board of Accountancy; [872 IAC 1-1-6.1](#); filed Jun 5, 1998, 3:58 p.m.: 21 IR 3933; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; filed Aug 3, 2001, 4:34 p.m.: 24 IR 3989; filed Jul 30, 2003, 5:15 p.m.: 26 IR 3881; filed Sep 8, 2004, 2:45 p.m.: 28 IR 212; filed Nov 29, 2004, 11:45 a.m.: 28 IR 1182; readopted filed Oct 4, 2007, 3:32 p.m.: [20071031-IR-872070066RFA](#); readopted filed Nov 25, 2013, 9:20 a.m.: [20131225-IR-872130279RFA](#); readopted filed Nov 26, 2019, 3:48 p.m.: [20191225-IR-872190191RFA](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

SECTION 4. [872 IAC 1-1-6.2](#) IS AMENDED TO READ AS FOLLOWS:

[872 IAC 1-1-6.2](#) Graduation; accreditation

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 25-2.1-3-2](#); [IC 25-2.1-6](#)

Sec. 6.2. A candidate is considered as graduating from an accredited educational institution if, at the time the educational institution grants the candidate's degree, it is accredited as outlined in ~~sections 6.4 and~~ **section 6.3** of this rule.

(Indiana Board of Accountancy; [872 IAC 1-1-6.2](#); filed Jun 5, 1998, 3:58 p.m.: 21 IR 3934; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; filed Apr 16, 2004, 10:04 a.m.: 27 IR 2733; readopted filed Oct 4, 2007, 3:32 p.m.:

[20071031-IR-872070066RFA](#); readopted filed Nov 25, 2013, 9:20 a.m.: [20131225-IR-872130279RFA](#); readopted filed Nov 26, 2019, 3:48 p.m.: [20191225-IR-872190191RFA](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

SECTION 5. [872 IAC 1-1-6.3](#) IS AMENDED TO READ AS FOLLOWS:

[872 IAC 1-1-6.3](#) Accepted colleges, universities, and degrees

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 25-2.1-3-2](#); [IC 25-2.1-6](#)

Sec. 6.3. (a) A college or university is recognized by the board if it is accredited by one (1) of the following regional accrediting associations:

(1) Council for Higher Education Accreditation (CHEA) Regional Accrediting Organizations.

- ~~(1)~~ **(2)** Middle States Association of Colleges and Schools/Commission on Higher Education.
- ~~(2)~~ **(3)** New England Association of Schools and Colleges.
- ~~(3)~~ **(4)** North Central Association of Schools and Colleges.
- ~~(4)~~ **(5)** Northwest Commission on Colleges and Universities.
- ~~(5)~~ **(6)** Southern Association of Colleges and Schools/Commission on Colleges.
- ~~(6)~~ **(7)** Western Association of Schools and Colleges/Accrediting Commission for Senior Colleges.

(b) The colleges and universities recognized by the board under subsection (a), which do not include candidates for accreditation, are listed in the following documents, which are incorporated by reference as if fully set out in this rule:

- (1) Directory Accredited Membership and Candidates for Accreditation 1997-98, published by the Commission on Higher Education Middle States Association of Colleges and Schools, 3624 Market Street, 2nd Floor Annex, Philadelphia, Pennsylvania 19104, copyright 1997.
- (2) New England Association of Schools and Colleges Membership Roster 1997, published by the New England Association of Schools and Colleges, Inc., 209 Burlington Road, Bedford, Massachusetts 01730-1433.
- (3) 1997 Directory of CIHE Affiliated Institutions, NCA Quarterly, Volume 72, Number 2, Fall 1997, published by the North Central Association of Colleges and Schools, 30 North LaSalle, Suite 2400, Chicago, Illinois 60602.
- (4) Directory of Accredited Postsecondary Institutions, July 1997, published by Commission on Colleges Northwest Association of Schools and Colleges, 11130 NE 33rd Place, Suite 120, Bellevue, Washington 98004.
- (5) Commission on Colleges July 1997 Member List, published by Southern Association of Colleges and Schools/Commission on Colleges, 1866 Southern Lane, Decatur, Georgia 30033-4500.
- (6) Directory of Accredited Institutions Candidates for Accreditation, 1997-1998, published by Western Association of Schools and Colleges, Inc., 533 Airport Boulevard, Suite 200, Burlingame, California 94010.

(c) Degrees from foreign universities, if they substantially comply with the requirements of section ~~6-6~~ 6.1 of this rule and [IC 25-2.1-3-2](#), will be deemed to meet the requirements established by [IC 25-2.1-3-2](#).

(d) The applicant's claim to college or university credits must be confirmed by an official transcript of credit issued by the institution. The transcript must show that the degree has been conferred and must bear the official seal of the college or university, as well as the official signature of the registrar.

(e) The applicant is responsible for all such material being in possession of the board or the board's designee by the deadline for filing applications. Incomplete or late applications ~~will~~ **will** be disapproved by the board.

(Indiana Board of Accountancy; [872 IAC 1-1-6.3](#); filed Jun 5, 1998, 3:58 p.m.: 21 IR 3934; errata filed Jul 28, 1998, 10:59 a.m.: 21 IR 4537; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; readopted filed Oct 4, 2007, 3:32 p.m.: [20071031-IR-872070066RFA](#); readopted filed Nov 25, 2013, 9:20 a.m.: [20131225-IR-872130279RFA](#); filed Dec 14, 2016, 12:08 p.m.: [20170111-IR-872160372FRA](#); readopted filed Nov 26, 2019, 3:48 p.m.: [20191225-IR-872190191RFA](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

SECTION 6. [872 IAC 1-1-6.4](#) IS AMENDED TO READ AS FOLLOWS:

872 IAC 1-1-6.4 Accredited degree equivalency requirements

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 25-2.1-3-2](#); [IC 25-2.1-6](#)

Sec. 6.4. A graduate of a four (4) year degree granting college or university not accredited at the time the candidate's degree was received or at the time the application was filed will be deemed to be a graduate of an accredited educational institution if:

- (1) the candidate's degree is equivalent to a degree from an accredited educational institution, as defined in section 6.3 of this rule, and that fact is certified by a credentials certification service **approved by the AICPA or the National Association of State Boards of Accountancy**;
- (2) an accredited institution defined in section 6.3 of this rule accepts the candidate's nonaccredited baccalaureate degree for admission to a graduate business degree program; or
- (3) the:
 - (A) candidate satisfactorily completes at least fifteen (15) semester hours, or the equivalent, in postbaccalaureate education at ~~the~~ **an** accredited educational institution **defined in section 6.3 of this rule**, of which at least nine (9) semester hours, or the equivalent, shall be in accounting; and
 - (B) accredited educational institution certifies that the candidate is in good standing for the continuation in the graduate program or has maintained a grade point average in these courses that is necessary for graduation.

(Indiana Board of Accountancy; [872 IAC 1-1-6.4](#); filed Jun 5, 1998, 3:58 p.m.: 21 IR 3935; errata filed Jul 28, 1998, 10:59 a.m.: 21 IR 4537; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; filed Apr 16, 2004, 10:04 a.m.: 27 IR 2734; readopted filed Oct 4, 2007, 3:32 p.m.: [20071031-IR-872070066RFA](#); readopted filed Nov 25, 2013, 9:20 a.m.: [20131225-IR-872130279RFA](#); readopted filed Nov 26, 2019, 3:48 p.m.: [20191225-IR-872190191RFA](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

SECTION 7. [872 IAC 1-1-6.5](#) IS AMENDED TO READ AS FOLLOWS:

872 IAC 1-1-6.5 Acceptance of degrees; previously not accredited

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 25-2.1-3-2](#); [IC 25-2.1-6](#)

Sec. 6.5. If an educational institution was not accredited at the time a candidate's degree was received, but is so accredited at the time the application is filed with the board, the institution will be deemed to be accredited for the purpose of ~~section 6.2~~ of this rule provided that it certifies that the candidate's total educational program would qualify the candidate for graduation with a baccalaureate degree during the time the institution has been accredited.

(Indiana Board of Accountancy; [872 IAC 1-1-6.5](#); filed Jun 5, 1998, 3:58 p.m.: 21 IR 3935; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; filed Apr 16, 2004, 10:04 a.m.: 27 IR 2734; readopted filed Oct 4, 2007, 3:32 p.m.: [20071031-IR-872070066RFA](#); readopted filed Nov 25, 2013, 9:20 a.m.: [20131225-IR-872130279RFA](#); readopted filed Nov 26, 2019, 3:48 p.m.: [20191225-IR-872190191RFA](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

SECTION 8. [872 IAC 1-1-6.6](#) IS AMENDED TO READ AS FOLLOWS:

872 IAC 1-1-6.6 Courses taken at nonaccredited institutions

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 25-2.1-3-2](#); [IC 25-2.1-6](#)

Sec. 6.6. If a candidate's degree was received at an accredited educational institution under section 6.3 ~~or 6.4~~ of this rule, but the educational program that was used to qualify the candidate's 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 the candidate's degree was received provided the accredited institution has either:

- (1) accepted such courses by including them in its official transcript; or
- (2) certified to the board that it will accept such courses for credit toward graduation.

(Indiana Board of Accountancy; [872 IAC 1-1-6.6](#); filed Jun 5, 1998, 3:58 p.m.: 21 IR 3935; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; filed Apr 16, 2004, 10:04 a.m.: 27 IR 2734; readopted filed Oct 4, 2007, 3:32 p.m.: [20071031-IR-872070066RFA](#); readopted filed Nov 25, 2013, 9:20 a.m.: [20131225-IR-872130279RFA](#); readopted filed Nov 26, 2019, 3:48 p.m.: [20191225-IR-872190191RFA](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

SECTION 9. [872 IAC 1-1-8](#) IS AMENDED TO READ AS FOLLOWS:

[872 IAC 1-1-8](#) Experience requirements; credit for types of experience

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 21-17-4](#); [IC 21-22](#); [IC 25-2.1-3-10](#)

Sec. 8. (a) This section and sections 8.2 through 8.5 of this rule implement the requirements in [IC 25-2.1-3-10](#). ~~for experience to be obtained by applicants for certified public accountant certificates before the certificate or license may be issued by the board.~~ The experience requirements are twenty-four (24) months of full-time employment in the following positions:

- (1) As an employee or an accounting intern engaged in an accounting position in a firm (as that term is defined in [872 IAC 1-0.5-1\(11\)](#)).
- (2) As an employee in a financial or accounting position in industry, government, or a nonprofit organization.
- (3) As an employee in an advisory ~~and/or~~ or consulting services position, **or both**, related to one (1) or more of the following activities:
 - (A) Financial.
 - (B) Accounting.
 - (C) Operational.
- (4) As an instructor teaching accounting in a college or university (four (4) year institutions or junior colleges).
- (5) As an instructor teaching accounting in an institution created under [IC 20-12-64](#) [IC 21-22](#) or private school registered under ~~[IC 20-12-62](#)~~ [IC 21-17-4](#).

(b) Clerical functions shall not count under this section toward meeting the experience requirements. Clerical functions are positions that do not have accounting significance, including doing merely mathematical calculations, account analysis (looking into accounting books for specific information already recorded), and merely recording information in the general ledger (as opposed to compiling the information). Positions that partly qualify under this section and partly do not qualify shall be treated under ~~this~~ **the** method provided for in section 8.2 of this rule, with the part of the position that does not qualify under this section being treated as if it were part-time employment.

(c) Experience in fractions of months will be counted.

(d) An applicant may combine the types of experience described in subsection (a). To do so, the applicant must obtain a total of twenty-four (24) months of experience.

(Indiana Board of Accountancy; Rule 69-1,8; filed Jun 30, 1978, 9:54 a.m.: 1 IR 396; filed Aug 18, 1983, 3:20 p.m.: 6 IR 1928; filed Mar 20, 1985, 3:25 p.m.: 8 IR 1033; filed Aug 28, 1986, 3:20 p.m.: 10 IR 65; filed Nov 28, 1988, 5:32 p.m.: 12 IR 922; filed Jun 1, 1994, 5:00 p.m.: 17 IR 2343; errata filed Sep 14, 1994, 2:50 p.m.: 18 IR 269; filed Feb 21, 2000, 7:06 a.m.: 23 IR 1651; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; filed Apr 4, 2002, 9:28 a.m.: 25 IR 2518; filed Apr 16, 2004, 10:04 a.m.: 27 IR 2734; readopted filed Oct 4, 2007, 3:32 p.m.: [20071031-IR-872070066RFA](#); readopted filed Nov 25, 2013, 9:20 a.m.: [20131225-IR-872130279RFA](#); readopted filed Nov 26, 2019, 3:48 p.m.: [20191225-IR-872190191RFA](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

SECTION 10. [872 IAC 1-1-8.4](#) IS AMENDED TO READ AS FOLLOWS:

[872 IAC 1-1-8.4](#) Advanced degree as experience

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 25-2.1-3-10](#)

Sec. 8.4. (a) A master's degree in accounting or business administration from a **an accredited** college or university ~~recognized by the board~~ **defined in section 6.3 of this rule** may be substituted for twelve (12) months of accounting experience **under section 8 of this rule** for any person who was a first time examination candidate prior to January 1, 2000.

(b) A doctorate degree in accounting or business administration from a **an accredited** college or university ~~recognized by the board~~ **defined in section 6.3 of this rule** may be substituted for twelve (12) months of accounting experience **under section 8 of this rule**.

~~(c) For purposes of this section, an advanced degree shall be calculated as twelve (12) months of experience under section 8 of this rule.~~

~~(d)~~ **(c)** An applicant may not receive experience credit from more than one (1) advanced degree.

(Indiana Board of Accountancy; [872 IAC 1-1-8.4](#); filed Feb 21, 2000, 7:06 a.m.: 23 IR 1653; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; filed Apr 4, 2002, 9:28 a.m.: 25 IR 2519; readopted filed Oct 4, 2007, 3:32 p.m.: [20071031-IR-872070066RFA](#); readopted filed Nov 25, 2013, 9:20 a.m.: [20131225-IR-872130279RFA](#); readopted filed Nov 26, 2019, 3:48 p.m.: [20191225-IR-872190191RFA](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

SECTION 11. [872 IAC 1-1-9](#) IS AMENDED TO READ AS FOLLOWS:

[872 IAC 1-1-9](#) Requirements for examination

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 25-2.1-3](#)

Sec. 9. A candidate wishing to take the examination must:

(1) complete the application provided for in section 2 of this rule; and

(2) pay the candidate's cost of purchasing the examination ~~payable to the~~ **by paying a fee directly to and in the amount set by the** examination service.

(Indiana Board of Accountancy; Rule 69-1.9; filed Jun 30, 1978, 9:54 a.m.: 1 IR 396; filed Aug 18, 1983, 3:20 p.m.: 6 IR 1928; filed May 1, 1984, 12:50 p.m.: 7 IR 1539; filed Mar 20, 1985, 3:25 p.m.: 8 IR 1033; filed Jul 6, 1995, 12:00 p.m.: 18 IR 2784; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; filed Apr 16, 2004, 10:04 a.m.: 27 IR 2735; readopted filed Oct 4, 2007, 3:32 p.m.: [20071031-IR-872070066RFA](#); readopted filed Nov 25, 2013, 9:20 a.m.: [20131225-IR-872130279RFA](#); readopted filed Nov 26, 2019, 3:48 p.m.: [20191225-IR-872190191RFA](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

SECTION 12. [872 IAC 1-1-9.6](#) IS ADDED TO READ AS FOLLOWS:

[872 IAC 1-1-9.6](#) Education required for admission to CPA examination

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 25-2.1-3-2](#)

Sec. 9.6. (a) CPA examination candidates may not take the CPA examination prior to meeting the education requirements found in [IC 25-2.1-3-2](#) for first time CPA examination candidates, which may be met by obtaining at least one hundred twenty (120) semester hours of college education that includes accounting and business administration credits or the equivalent, as determined by the board to be appropriate.

(b) The board may cancel any examination scores received by a candidate who fails to meet the requirements in this section.

(c) If an examination score is canceled, the candidate is not entitled to any credit for any section of the examination passed.

(Indiana Board of Accountancy; [872 IAC 1-1-9.6](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

SECTION 13. [872 IAC 1-1-10](#) IS AMENDED TO READ AS FOLLOWS:

872 IAC 1-1-10 Application; fees

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 25-1-8-6](#); [IC 25-2.1](#)

Sec. 10. (a) ~~Applications to take the certified public accountant examination must be made on a form provided by the board. Candidates will be notified of their eligibility to sit for the exam.~~

~~(b) All fees are nonrefundable and nontransferable.~~ (a) The following is a schedule of fees adopted by the board:

~~(1) The fee for the examination for CPA and AP licensure is the payment of the candidate's cost of purchasing the examination, payable to the examination service.~~

~~(2) (1) Transfer of grades, seventy-five dollars (\$75).~~

~~(3) (2) CPA certificate by reciprocity, seventy-five dollars (\$75).~~

~~(4) (3) Triennial certificate of registration for CPAs, PAs, and APs, seventy-five dollars (\$75).~~

~~(5) (4) The reinstatement fees for expired triennial certificates of registration for CPAs, PAs, and APs are set according to [IC 25-1-8-6](#).~~

~~(6) (5) Triennial permit to practice for firms, thirty dollars (\$30).~~

~~(7) (6) The reinstatement fees for expired triennial permits to practice for firms are set according to [IC 25-1-8-6](#).~~

~~(8) (7) Verification of certificate of registration for CPA, PA, or AP to another state, twenty-five dollars (\$25).~~

~~(c) Notwithstanding subsection (b)(4),~~ (b) A fee for an individual initially registered in the:

(1) second year of a triennial registration period shall be fifty dollars (\$50); and

(2) third year of the triennial registration period shall be twenty-five dollars (\$25).

~~(d) (c) Failure of an applicant to pay the initial registration fee will cause the application to be terminated one (1) year after the board's action granting registration.~~

~~(e) (d) Should an applicant pay the initial registration fee after the first renewal deadline for all licensees following the applicant's approval for licensure, the applicant must pay the renewal fee in addition to the initial registration fee in order to become licensed.~~

(Indiana Board of Accountancy; Rule 69-1, 10; filed Jun 30, 1978, 9:54 a.m.: 1 IR 396; filed Feb 15, 1980, 3:05 p.m.: 3 IR 639; filed Aug 18, 1983, 3:20 p.m.: 6 IR 1928; filed May 1, 1984, 12:50 p.m.: 7 IR 1540; filed Mar 20, 1985, 3:25 p.m.: 8 IR 1033; filed Aug 28, 1986, 3:20 p.m.: 10 IR 65; filed Aug 6, 1990, 4:30 p.m.: 13 IR 2135; filed Jun 1, 1994, 5:00 p.m.: 17 IR 2345; errata filed Jul 28, 1994, 4:00 p.m.: 17 IR 2891; filed Jul 6, 1995, 12:00 p.m.: 18 IR 2784; filed Jun 14, 1996, 3:00 p.m.: 19 IR 3110; filed Feb 21, 2000, 7:06 a.m.: 23 IR 1654; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; filed Apr 4, 2002, 9:28 a.m.: 25 IR 2520; filed Jul 7, 2003, 3:45 p.m.: 26 IR 3654; filed Apr 16, 2004, 10:04 a.m.: 27 IR 2735; readopted filed Oct 4, 2007, 3:32 p.m.: [20071031-IR-872070066RFA](#); filed Jan 2, 2013, 3:43 p.m.: [20130130-IR-872120264FRA](#); readopted filed Nov 25, 2013, 9:20 a.m.: [20131225-IR-872130279RFA](#); readopted filed Nov 26, 2019, 3:48 p.m.: [20191225-IR-872190191RFA](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

SECTION 14. [872 IAC 1-1-12.1](#) IS ADDED TO READ AS FOLLOWS:

872 IAC 1-1-12.1 Contents of examinations; grading

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 25-2.1-3](#)

Sec. 12.1. The examination administered to CPA examination candidates under [IC 25-2.1-3](#) may be either:

(1) the Uniform CPA Examination developed and scored by the AICPA; or

(2) the successor to the Uniform CPA Examination that is developed and scored by the AICPA.

(Indiana Board of Accountancy; [872 IAC 1-1-12.1](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

SECTION 15. [872 IAC 1-1-19.1](#) IS ADDED TO READ AS FOLLOWS:

[872 IAC 1-1-19.1](#) Certified public accountants; passing grades; conditioned candidates; reexaminations; timing; notice

Authority: [IC 25-2.1-2-15](#)

Affected: [IC 25-2.1-3](#)

Sec. 19.1. (a) A CPA candidate must attain the uniform passing grade established by the administrator of the Uniform CPA Examination, or its successor.

(b) A candidate may take the required examination sections individually, in any order, and in the form and manner as prescribed by the administrator of the Uniform CPA Examination, or its successor. Credit for any examination section passed shall be valid for a period of eighteen (18) months, which shall be calculated from the actual date the candidate took the examination section, without having to attain a minimum score on any failed examination section, and without regard to whether the candidate has taken other examination sections, provided the following:

(1) Candidates must pass all required sections of the examination within a rolling eighteen (18) month period, which shall begin on the date that the first passed examination section is taken.

(2) If a candidate does not pass all sections of the examination within the eighteen (18) month period, credit for any examination section passed outside of that examination must be retaken.

(c) A candidate shall retain credit for any and all sections of the examination passed as a candidate of another state if such credit would have been given under then applicable requirements in Indiana.

(d) A candidate shall be considered to have passed the examination once the candidate simultaneously holds valid credit for passing each section of the examination.

(e) Notwithstanding subsection (d), the board may, on a case-by-case basis, extend the term of credit validity upon a showing by a candidate that credit was lost by reason of circumstances beyond the candidate's control.

(f) The administrator of the Uniform CPA Examination, or the administrator of its successor, shall notify eligible candidates of the time, place, and procedures for the examination, or a candidate shall independently contact the administrator of the Uniform CPA Examination, the administrator of its successor, or a test center operator to schedule the time, place, and procedures for the examination at an approved test site.

(Indiana Board of Accountancy; [872 IAC 1-1-19.1](#); filed Oct 3, 2022, 9:07 a.m.: [20221102-IR-872220159FRA](#))

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