

STATE OF WISCONSIN  
ACCOUNTING EXAMINING BOARD

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IN THE MATTER OF RULE-MAKING : ORDER OF THE  
PROCEEDINGS BEFORE THE : ACCOUNTING EXAMINING BOARD  
ACCOUNTING EXAMINING BOARD : ADOPTING RULES  
: (CLEARINGHOUSE RULE 01-047)

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ORDER

An order of the Accounting Examining Board to amend Accy 5.04 (title) and 5.04 relating to experience in public practice.

Analysis prepared by the Accounting Examining Board.

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ANALYSIS

Statutes authorizing promulgation: ss. 15.08 (5) (b) and 227.11 (2), Stats.

Statutes interpreted: s. 442.04 (5), Stats.

An applicant for a certificate as a certified public accountant is required to have earned a bachelor's or higher degree with an accounting concentration or its reasonable equivalent as determined by the Accounting Examining Board. An applicant must have 1 year of public accounting experience or its equivalent as determined by the board.

The Accounting Examining Board amends its rule on experience in public practice to require that an applicant for a CPA certificate to have one year of public accounting experience after the applicant has earned a degree that qualifies the applicant to take the CPA examination after earning a degree with an accounting concentration or a degree that is reasonably equivalent.

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TEXT OF RULE

SECTION 1. Accy 5.04 (title) and 5.04 are amended to read:

**Accy 5.04 ~~Experience in public practice~~ (title) Public accounting experience.** An individual must have ~~adequate at least one year of public~~ accounting experience ~~at the level of a junior in public practice before senior experience is possible. Such junior experience normally requires approximately 1 ½ years, thus at least 3 years of experience in public practice is normally required to earn 1 ½ years of experience at the senior level or its equivalent as determined by the board.~~ Experience shall be acquired after the applicant has earned a degree as described in s. 442.04, Stats., that qualifies the applicant to take the CPA examination.

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(END OF TEXT OF RULE)

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The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin administrative register, pursuant to s. 227.22 (2) (intro.), Stats., or 60 days after its adoption by the Accounting Examining Board, pursuant to s. 442.01 (2), Stats.

Dated \_\_\_\_\_

Agency \_\_\_\_\_

Chairperson  
Accounting Examining Board

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9/19/02