

1105.1400 SEMESTER HOUR; ACCREDITATION; CREDIT FOR COURSES.

Subpart 1. **Definition; semester hour.** As used in this chapter, a "semester hour" means the conventional college semester hour. Quarter hours may be converted to semester hours by multiplying them by two-thirds.

Subp. 2. **Definition; accreditation.** As used in this chapter, "accreditation" refers to the process of quality control of the education process. There are three different types of accreditation referred to in this chapter and the degree to which the board relies on accreditation differs according to the type of accreditation. The three types of accreditation are described in items A to C.

A. An educational institution must be accredited by one or more of the regional or national accrediting agencies or successor agencies recognized by the United States Department of Education.

B. A business school within an accredited educational institution must be accredited by the Association to Advance Collegiate Schools of Business (AACSB) or the Accreditation Council for Business Schools and Programs (ACBSP).

C. An accounting program or department within an AACSB- or ACBSP-accredited business school must be accredited by the AACSB or ACBSP.

Subp. 3. **Institution accredited when degree is granted.** A candidate is considered as graduating from an accredited educational institution if, at the time the educational institution grants the applicant's baccalaureate or graduate degree, it is accredited according to this chapter.

Subp. 4. **Institution accredited when applicant files with board.** If an educational institution was not accredited at the time an applicant's baccalaureate or graduate degree was received, but is so accredited at the time the application is filed with the board, the institution is considered to be accredited for the purpose of subpart 3, if it:

A. certifies that the applicant's total educational program would qualify the applicant 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 preaccrediting courses used to qualify the applicant as an accounting major are substantially equivalent to postaccrediting courses.

Subp. 5. **Degree includes courses taken at other institution.** If an applicant's baccalaureate or graduate degree was received at an accredited educational institution pursuant to subpart 3 or 4, but coursework used to qualify the applicant as an accounting major included courses taken at other institutions, the courses are considered to have been taken at the accredited institution from which the applicant's degree was received, if the accredited institution either:

A. has accepted the courses by including them in its official transcript; or

B. has certified to the board that it will accept the courses for credit toward graduation.

Subp. 6. **College or university not accredited.** A graduate of a four-year, degree-granting college or university not accredited at the time the applicant's degree was received or at the time the application was filed is considered to be a graduate of an accredited educational institution if:

A. a credentials evaluation service approved by the board certifies that the applicant's degree is equivalent to a degree from an accredited educational institution defined in subpart 2, item A; or

B. (1) an accredited educational institution as defined by subpart 2, item A, accepts the applicant's nonaccredited baccalaureate degree for admission to a graduate business degree program;

(2) the applicant satisfactorily completes at least 15 semester hours, or the equivalent, in postbaccalaureate education at the accredited educational institution, of which at least nine semester hours, or the equivalent, is in accounting; and

(3) the accredited educational institution certifies that the applicant 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.

Subp. 7. **Advanced subjects.** The advanced subjects completed to qualify under subpart 6, item B, subitem (2), shall not be used to satisfy the requirements of subpart 8.

Subp. 8. **Accounting and business concentration.** The accounting and business concentration or equivalent described in Minnesota Statutes, section 326A.03, subdivision 3, must consist of the semester hours specified in part 1105.1500, subpart 1. No more than six hours may be recognized for internships or life experience.

Statutory Authority: *MS s 326.18; 326A.02*

History: *27 SR 1425; 30 SR 422; 42 SR 736*

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