

1105.1500 EDUCATION REQUIREMENTS.

Subpart 1. **Education requirements.** For purposes of Minnesota Statutes, section 326A.03, subdivision 3, an applicant is considered to have met the education requirement if the applicant has met any one of the following conditions:

A. earned a graduate degree with a concentration in accounting from an accounting program or department within an AACSB- or ACBSP-accredited business school that is accredited by the AACSB or ACBSP;

B. earned a graduate degree from a business school or college of business that is accredited by the AACSB or ACBSP and completed at least 24 semester hours in accounting at the undergraduate level or 15 semester hours at the graduate level, or an equivalent combination thereof, including the following required courses: financial accounting, auditing, taxation, and management accounting;

C. earned a bachelor's degree from a business school or college of business that is accredited by the AACSB or ACBSP and completed at least 24 semester hours in accounting at the undergraduate or graduate level, including the following required courses: financial accounting, auditing, taxation, and management accounting; and completed an additional 24 semester hours in business-related or accounting courses at the undergraduate or graduate level; or

D. earned a bachelor's or higher degree from an educational institution accredited by one or more of the national or regional accrediting agencies described in part 1105.1400, subpart 2, item A, that included or is supplemented by at least 24 semester hours of accounting at the intermediate or advanced level, including courses dedicated to each of the following subjects: financial accounting, auditing, taxation, and management accounting earned at an accredited educational institution. Intermediate or advanced level coursework includes courses taken beyond the introductory level.

E. As used in this part and part 1105.2900, accounting and business-related subjects include the following:

- (1) accounting subjects:
 - (a) financial accounting and reporting for business organizations;
 - (b) financial accounting and reporting for government and not-for-profit entities;
 - (c) auditing and attestation services;
 - (d) managerial or cost accounting;
 - (e) taxation;
 - (f) fraud examination;
 - (g) internal controls and risk assessment;
 - (h) financial statement analysis;

- (i) accounting research and analysis;
 - (j) tax research and analysis;
 - (k) accounting information systems; and
 - (l) accounting ethics; and
- (2) business-related subjects:
- (a) business law;
 - (b) economics;
 - (c) management;
 - (d) finance;
 - (e) business communications;
 - (f) statistics;
 - (g) quantitative methods;
 - (h) technical writing;
 - (i) information systems or technology;
 - (j) business ethics;
 - (k) marketing;
 - (l) data analytics; and
 - (m) computer science.

Subp. 2. [Repealed, 38 SR 1367]

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

History: *27 SR 1425; 28 SR 1636; 30 SR 422; 38 SR 1367; 42 SR 736; 50 SR 812*

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