

1105.1800 EXAMINATION CONTENT.

Subpart 1. **Scope.** The examination required by Minnesota Statutes, section 326A.03, must test the knowledge and skills required for performance as an entry-level certified public accountant. The examination must include the subject areas of accounting and auditing and related knowledge and skills.

Subp. 2. **Ethics.** An applicant must pass the examination on professional ethics specified by the board as a requirement for obtaining a certificate. A grade of at least 90 percent correct is required to pass the ethics examination. An applicant must complete the examination within six months preceding or following the initial application for the certificate.

Subp. 3. [Repealed, 40 SR 953]

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

History: *27 SR 1425; 28 SR 1636; 33 SR 476; 40 SR 953; 44 SR 763; 48 SR 349*

Published Electronically: *October 26, 2023*