

**1105.2900 EDUCATION REQUIRED FOR INITIAL CERTIFICATION.**

A. Applicants who meet the requirements of part 1105.1500, subpart 1, item A, B, or C, are presumed to have completed the education requirements of Minnesota Statutes, section 326A.03, subdivision 6, if 150 semester hours or 225 quarter hours have been completed.

B. Applicants who meet the requirements of part 1105.1500, subpart 1, item D, and have in total at least 150 semester hours from an accredited educational institution are presumed to have completed the educational requirements of Minnesota Statutes, section 326A.03, subdivision 6, if the 150 hours completed include:

(1) the 24 semester hours of coursework required by part 1105.1500, subpart 1, item D; and

(2) a minimum of 24 semester hours in undergraduate or graduate-level courses in business-related subjects or intermediate, advanced, or graduate-level courses in accounting.

C. The semester hours required in item B, subitems (1) and (2), may not include more than six hours for internships or life experience.

D. The 150-semester hour requirement in items A and B must be nonduplicative.

E. An applicant has completed the educational requirements of Minnesota Statutes, section 326A.03, subdivision 6a, if the applicant:

(1) has met the requirements of part 1105.1500, subpart 1, item D;

(2) has completed at least 24 semester hours in accounting at the intermediate or advanced level, including courses dedicated to each of the following subjects:

(a) financial accounting;

(b) auditing;

(c) taxation; and

(d) management accounting earned at an accredited educational institution; and

(3) has completed an additional 24 semester hours in business or accounting.

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

**History:** *27 SR 1425; 30 SR 422; 33 SR 476; 42 SR 736; 48 SR 349; 50 SR 812*

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