

1105.6700 EDUCATION REQUIREMENT FOR REGISTERED ACCOUNTING PRACTITIONER.

A. Persons applying for initial designation as a registered accounting practitioner shall have a minimum of an associate degree in accounting from an accredited college or university or have, in the opinion of the board, at least an equivalent education.

B. An equivalent education shall consist of at least 60 semester hours from an accredited college or university in the subject matter areas described below:

Accounting	18
Business-related (may include accounting not included above)	18
General education and other	24
Total	60

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

History: *27 SR 1425*

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