

**TRANSMITTAL SHEET FOR  
 NOTICE OF INTENDED ACTION**

Control 30 Department or Agency Alabama State Board of Public Accountancy  
 Rule No. 30-X-4-.02  
 Rule Title: Qualifications Of Candidates For Certified Public Accountant Examination

	New	X	Amend	Repeal	Adopt by Reference
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Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule? No

Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

Does the proposed action relate to or affect in any manner any litigation which the agency is a party to concerning the subject matter of the proposed rule? No

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Does the proposed rule have an economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

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Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975, and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency.

Signature of certifying officer *D. Boyd Busby*  
 D. Boyd Busby, CPA, Executive Director

Date November 17, 2021

(DATE FILED)  
 (STAMP)

**ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY**

NOTICE OF INTENDED ACTION

AGENCY NAME: The Alabama State Board of Public Accountancy

RULE NO. & TITLE: Section 30-X-4-.02: Qualifications Of Candidates For Certified Public Accountant Examination

INTENDED ACTION: The Alabama State Board of Public Accountancy intends to amend Rule 30-X-4-.02.

SUBSTANCE OF PROPOSED ACTION: Rule will be amended to remove the exemption of schools accredited by the American Assembly of Collegiate Schools of Businesses from transcript review. This will create a more equal review of transcripts for all applicants. Additionally, the Rule allows for the possibility for Military training to count toward educational credit.

TIME, PLACE, MANNER OF PRESENTING VIEWS: Interested persons may present their views in writing to the Executive Director of the Alabama State Board of Public Accountancy at any time until and including January 21, 2022 following the 30th day of November 2021, or, if requested in advance, by personally appearing at the Alabama State Board of Public Accountancy Board Meeting to be held at the Board's office, 770 Washington Ave, Montgomery, Alabama, 36104, at 10:00 a.m., January 21, 2022.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE: January 21, 2022

CONTACT PERSON AT AGENCY:



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D. Boyd Busby, CPA  
Executive Director  
Alabama State Board of Public Accountancy  
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(3) Candidates are required to complete their answers to the examination questions within the prescribed hours.

(4) In examining candidates for the CPA certificate, the Board will use the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants, and will also make use of the Advisory Grading Service provided by the American Institute of CPAs.

(5) Candidates who have successfully passed the examination will be required to complete the American Institute of Certified Public Accountant's continuing professional educational course "Professional Ethics: The AICPA's Comprehensive Course On-Demand (For Licensure)." The examination requirements for the CPA certificate will not be met until a passing grade for the ethics course has been certified to the Board by the AICPA; provided, however, that this section shall not apply to candidates who pass the Business Law and Professional Responsibility part of the examination on or after January 1, 1994, or the Regulation part of the examination on or after January 1, 2004.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-1, et seq.

**History:** Filed September 3, 1982. **Amended:** Filed May 20, 1993. **Amended:** Filed July 21, 1993; effective August 25, 1993.

**Amended:** Filed May 14, 1996; effective June 18, 1996. **Amended:**

Filed October 17, 2003; effective November 21, 2003. **Amended:**

Filed November 9, 2015; effective December 14, 2015. **Amended:**

Filed November 17, 2016; effective January 1, 2017. **Amended:**

Filed July 30, 2018; effective September 13, 2018. **Amended:**

Published September 30, 2020; effective November 14, 2020.

**30-X-4-.02 Qualifications Of Candidates For Certified Public Accountant Examination.** To be eligible to take the Uniform CPA Examination (examination) - or reexamination the applicant must possess the following qualifications:

(a) The applicant must be a citizen of the United States or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation from the federal government who is 19 years of age or older, and who is of good moral character.

(b) Persons who have sat for the examination prior to January 1, 2016, shall be required to meet the requirements of

the Rules that were in effect at the time in which the candidate first sat for the examination.

(c) Persons who first sit for the examination on or after January 1, 2016, must have completed a total of 120 semester hours or 180 quarter hours of postsecondary education, including a baccalaureate degree at a college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Universities, with a concentration in accounting or the substantial equivalent as determined by the Board. The Board may determine that a candidate has a concentration in accounting or its substantial equivalent upon receiving evidence that the candidate has satisfied any one of the following:

1. The candidate shall have completed

(i) at least 24 semester hours or equivalent quarter hours in accounting (excluding introductory courses) at the upper division undergraduate and/or graduate level;

~~(ii) (ii) at least 24 semester or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following subject areas: economics; legal and social environment of business; business law; marketing; finance; organization, group, and individual behavior; quantitative applications in business; communication skills, and business ethics.~~

~~(iii)~~

~~(ii) (iii) The candidate shall have been awarded a graduate degree in accounting from a program that, as of the date of granting said degree, is accredited in accounting by the American Assembly of Collegiate Schools of Business (AACSB), or comparable accrediting organization recognized by the Board; or~~

~~2. (d.) Professional licenses based on military education, training, or service. A member of the Armed Forces or reserves in the United States, the National Guard of any state, the military reserves of any state, or the naval militia of any state (hereinafter referred to collectively as military member) may petition any regionally accredited college or university in accordance with Board rules to accept the education, training, or service completed by the military member to count toward educational credits necessary to receive any degree required for licensure by statute or rule. When an applicant has successfully presented satisfactory evidence of said education, training or service, the board will accept and recognize any degree earned by an applicant from a regionally accredited college or university.~~ **Author:** Alabama Board of Public Accountancy

**Accountancy**

**Chapter 30-X-4**

**Statutory Authority:** Code of Ala. 1975, §§34-1-1, et seq.

**History:** Filed September 3, 1982. **Amended:** Filed January 31, 1991. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed November 12, 2008; effective December 17, 2008. **Amended:** Filed November 9, 2015; effective December 14, 2015. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Filed July 30, 2018; effective September 13, 2018.

[Amended November 17, 2021.](#)