

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.** Successful completion of the written or computer-based examination on professional ethics, as specified by the board, is required before application for a certificate. A grade of at least 90 percent correct is required to pass the ethics examination, and the examination must have been completed within two years preceding 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 [Repealed, 40 SR 953]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*

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