

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-.01: Examinations.

INTENDED ACTION: The Alabama State Board of Public Accountancy intends to amend Rule 30-X-4-.01.

SUBSTANCE OF PROPOSED ACTION: Rule will be amended to update the CPA Examination Section name change.

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 September 19, 2023 following the 30th day of June 2023, or, if requested in advance, by personally appearing at the Alabama State Board of Public Accountancy Board Meeting to be held at the University of South Alabama, Mitchell College of Business, 5811 USA Drive South, Mobile, Alabama 36688, at 10:00 a.m., September 19, 2023.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE: September 19, 2023

CONTACT PERSON AT AGENCY:



D. Boyd Busby, CPA
Executive Director
Alabama State Board of Public Accountancy
PO Box 300375
Montgomery, AL 36130-0375
Phone: 334-242-5700

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
ADMINISTRATIVE CODE

CHAPTER 30-X-4
EXAMINATIONS, QUALIFICATIONS OF CANDIDATES, APPLICATIONS,
PASSING GRADES, CONDITIONED SUBJECTS, TRANSFER OF CREDITS,
ISSUANCE OF CERTIFICATES

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30-X-4-.01 Examinations.

(1) Eligible candidates shall be notified of the time and place of the Uniform Certified Public Accountant Examination (examination) - or shall independently contact the Board or a test center operator identified by the Board to schedule the time and place for the examination at an approved test site. Scheduling reexaminations must be made in accordance with Rule 30-X-4-.04 below.

(2) The examination required by Section 34-1-4 of the Code of Ala. 1975, shall test the knowledge and skills required for performance as a newly licensed Certified Public Accountant. The examination shall include the subject areas of accounting and auditing, and any other related subjects the Board deems necessary, including, but not limited to, business law and taxation and related knowledge and skills as the Board may require.

(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/Taxation and 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. _

Amended: Filed June 15, 2023.

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