

Acct 3

Filed Sept 3 1, 1964
1:10 P.M.

September 1, 1964

STATE OF WISCONSIN)
DEPT. OF Wisconsin State Board of Accountancy) SS

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Alulques, Secretary of the
Wisconsin State Board of Accountancy, and custodian of the
official records of said board, do hereby certify that the annexed
rules and regulations relating to C.P.A. examination,
were duly approved and adopted by this board on September 1, 1964.

I further certify that the attached said copy has been
compared by me with the original on file in this board, and that
the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY WHEREOF, I have here-
unto set my hand and affixed the
official seal of the department
at the Capitol, in the city of
Madison, this 1st day of
September A.D. 19 64.

Alulques

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ORDER OF THE WISCONSIN STATE BOARD OF ACCOUNTANCY

Pursuant to authority vested in the Wisconsin State Board of Accountancy by section 135.01 Wis. Stats., the Wisconsin State Board of Accountancy hereby adopts

the following rule:

Accey 3.02 Education, experience, training.

(5) Under section 135.04 (4) and rule 3.02 (3) the following are the required standards of education and training of the School of Commerce of the University of Wisconsin for a resident major in accounting; (1964-65)

(a) At least 50% of the total credits presented for the degree must be in areas other than Commerce (business) and Economics, provided such subjects include at least

1. twelve credits in English (or their equivalent), of which at least six must be in composition, and
2. Mathematics adequate for a student to enter introductory Calculus, including a course in Mathematics of Finance, and
3. eight credits of laboratory science (normally Astronomy, Botany, Chemistry, Geography, Geology, Physics, or Zoology), and

(b) At least 40% of the total credits presented for the degree must be in Commerce (business) and Economics, provided such subjects include at least

1. an adequate course in each of the following areas: business statistics, marketing, principles of management business finance, business communications, and
2. six credits in principles of economics, and
3. two adequate courses selected from the area of money and banking, principles of insurance, public utilities, and urban land economics, and
4. six credits of business law, and
5. twenty-four credits in accounting, which must include adequate coverage in the following areas: introductory accounting, intermediate accounting, managerial accounting, advanced accounting, cost accounting, auditing, systems, income tax, and one course to be selected from budgeting, advanced cost accounting, analysis of financial statements, public utility accounting and governmental accounting, and

(c) A 2.5 grade point average (4.0 basis) in courses prescribed under (b) above is required at the start of the Senior year, or before a major in accounting can be completed.

(d) The teaching and administrative staff shall possess the qualifications, experience, professional interests, and scholarly productivity essential for the successful conduct of a Collegiate School of Business.

(6) The board will however, approve and recognize any institution otherwise meeting the requirements of the above numbered section and rule as having standards of education and training substantially equivalent to those of the School of Commerce of the University of Wisconsin for a resident major in accounting, if

- (a) the institution has attained membership in the American Association of Collegiate Schools of Business, or
- (b) is a four year degree granting institution, accredited by the North Central Association of Colleges and Secondary Schools or its regional equivalent, authorized to grant a major in accounting, in which

1. At least 40% of the total credits presented for the degree must be in areas other than Commerce (business) and Economics, provided such subjects include at least

- a twelve credits in English (or their equivalent), of which at least six must be in composition, and
- b two college level courses in Mathematics (or their equivalent), and
- c a broad coverage in other liberal arts subjects, and

2. At least 40% of the total credits presented for the degree must be in Commerce (business) and Economics, provided such subjects include at least

- a an adequate course in each of the following areas: statistics, marketing, principles of management, business finance, and
- b twelve credits in economic theory which must include six credits in principles of economics, and
- c six credits of business law (or their equivalent), and
- d twenty-four credits in accounting, which must include adequate coverage in the following areas: principles of accounting, intermediate accounting, advanced accounting, managerial cost accounting, auditing, systems and income tax, and

3. A 2.5 grade point average (4.0 basis) in courses that can be included under 2. above should be required at the start of the Senior year, or before a major in accounting can be completed.

4. The teaching and administrative staff shall possess the qualifications, experience, professional interests, and scholarly productivity essential for the successful conduct of a Collegiate School of Business.

The rule contained herein shall take effect as provided in section 227.026 (1) Wis. Stats.

Dated: September 1, 1964

WISCONSIN STATE BOARD OF ACCOUNTANCY

W. J. ...
Secretary

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