

## Chapter Accy 3

## C.P.A. EXAMINATION

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**Accy 3.01 Examination.** (1) The subjects covering the discipline of accounting in the certified public accountant examination shall be as provided in the 4 sections (5 parts) of the board of examiners of the American institute of certified public accountants uniform certified public accountant examination as follows:

## Accounting Practice

## Part I

## Part II

## Accounting Theory

## Auditing

## Business Law

Although administered separately, the 2 parts of accounting practice constitute a single section of the examination. The passing grade on each section shall be 75 or higher, subject to the provisions set forth in s. Accy 3.03.

(2) All sections of the certified public accountant examination as described in sub. (1) will be given twice each year, in May and in November.

(3) Examinations will be graded by the board of examiners of the American institute of certified public accountants advisory grading service.

**History:** 1-2-56; r. and recr., Register, October, 1976, No. 250, eff. 11-1-76.

**Accy 3.02 Education and experience.** (1) Candidates to write the certified public accountant examination shall qualify under education as explained by ch. Accy 7, Education.

(2) Candidates for the certified public accountant certificate shall qualify under experience as explained by ch. Accy 5, Experience Evaluations.

**History:** 1-2-56; renun. (3) to be (4); cr. (3), Register, March, 1963, No. 87, eff. 4-1-63; cr. (5) and (6), Register, September, 1964, No. 105, eff. 10-1-64; r. and recr. intro. par., (1), (2), (3) and (4), Register, October, 1965, No. 118, eff. 11-1-65; cr. (7), Register, May, 1968, No. 149, eff. 6-1-68; am. (6) (a) and (7), Register, May, 1974, No. 221, eff. 6-1-74; am. (1) (c), (5), (6) and (7), Register, October, 1974, No. 226, eff. 11-1-74; r. and recr. Register, October, 1976, No. 250, eff. 11-1-76.

**Accy 3.03 Examination and re-examination.** (1) Candidates to write the certified public accountant examination shall apply on an application form provided by the board. Applications must be complete, signed by the candidate, and be supported by the following:

(a) The appropriate fee.

(b) Identification photograph properly notarized.

(c) Official transcripts for all academic work completed. The award of a bachelor's or higher degree must be reflected on one of the transcripts.

(2) Candidates will be notified by the board when their application is complete and has been accepted by the board, thus authorizing the candidate to write. Candidates will also be notified of the examination site at which the candidate is authorized to write.

(3) A candidate for the examination for the first time who passes at least 2 subjects, and whose grade on each of the remaining subjects is 50 or more, shall be conditionally credited with the subjects in which a passing grade was received, and may upon application be re-examined in the subject or subjects failed, at any 2 of the 4 semi-annual examinations next following the examination in which qualified, provided, however, that a candidate who passes 3 subjects shall be conditionally credited with the subjects passed, the grade received in the remaining subject notwithstanding.

(4) If on the first examination a candidate passes all subjects or on re-examination, the candidate passes the subjects which were failed or for which credit was not received, the candidate shall be eligible for the certified public accountant certificate, provided the other requirements of the law and these regulations are met.

(5) A candidate who fails in the remaining 2 trials to receive credit for passing grades in the remaining subjects, shall revert to the status of a new applicant, and will be required to write all subjects in the event the candidate is again a candidate.

(6) A candidate who on first examination or at any re-examination passes 2 subjects, but whose grade on any of the remaining subjects is less than 50, will not receive conditional credit for the subjects passed, and will be required to write all subjects as a new candidate. To add a subject or subjects not passed to the subjects for which conditional credit has been established, a candidate must write all parts not passed, receive a grade of at least 75 on the part or parts rewritten and to be added, and have a grade of 50 or more on any part remaining to be passed.

(7) A candidate who on first examination or re-examination has failed to receive a passing grade of 75 or more in at least one of the 4 subjects written may present himself or herself for re-examination at the next scheduled examination if all grades received were 50 or over. If one or more grades were below 50, at least one examination shall intervene following the candidate's last examination or re-examination, excepting that if any examination papers of a candidate were lost and consequently not graded and the candidate could not attend the make-up examination, the candidate may present himself or herself for re-examination at the next scheduled examination.

(8) A candidate who is absent from writing the examination while serving in the armed forces of the United States government and for 6 months thereafter will not be regarded as being absent when evidence of the relevant service in the armed forces is established with the board.

(9) Applicants who have completed educational requirements will be permitted to write the examinations beginning with the first examination

following their graduation, but no certificate will be issued until all other requirements are met.

(10) An applicant for a certified public accountant certificate or to write the certified public accountant examination must be:

(a) A resident of the state of Wisconsin or

(b) Provide proof of resident alien status with reliable evidence of intent to practice in Wisconsin.

History: 1-2-56; am. (3), Register, January, 1964, No. 97, eff. 2-1-64; cr. (4) (a) and am. (5), Register, April, 1971, No. 184, eff. 5-1-71; am. (3), Register, May, 1974, No. 221, eff. 6-1-74; renun. to be 3.03, r. and recr. (1) and (4), r. (6), Register, February, 1976, No. 242, eff. 3-1-76; r. and recr. Register, October, 1976, No. 250, eff. 11-1-76; r. and recr. Register, December, 1978, No. 276, eff. 1-1-79; am. (7), Register, February, 1980, No. 290, eff. 3-1-80; r. (1) (b), renun. (1) (c) and (d) to be (1) (b) and (c), Register, April, 1986, No. 364, eff. 5-1-86.

**Accy 3.04 Examination grades of other states.** A candidate for the C.P.A. certificate who becomes domiciled in this state, and who has acquired examination passing credits under the uniform examination of another state, may apply for acceptance of those credits by this state, toward fulfillment of the requirements for his C.P.A. certificate in this state. The board will, in its discretion, accept such credits, provided the candidate could have otherwise qualified as a candidate in this state.

History: Cr. Register, January, 1964, No. 97, eff. 2-1-64; renun. to be 3.04, Register, February, 1976, No. 242, eff. 3-1-76.

**Accy 3.05 Experience time extension for military service.** A prospective candidate for the C.P.A. examination who excepting for military service, would have completed the experience requirement to sit for the examination not later than the first examination after July 1, 1968, will be given the equivalent additional time to get the experience that he was deficient of by virtue of such military service, before the date of that examination.

History: Cr. Register, September, 1966, No. 129, eff. 10-1-66; renun. to be 3.05, Register, February, 1976, No. 242, eff. 3-1-76.

**Accy 3.06 Fees.** Fees shall be those specified in s. 440.05, Stats.

History: Cr. Register, October, 1974, No. 226, eff. 11-1-74; renun. to be 3.06, Register, February, 1976, No. 242, eff. 3-1-76; am. (1) and cr. (6), Register, October, 1976, No. 250, eff. 11-1-76; r. and recr. Register, December, 1978, No. 276, eff. 1-1-79.

**Accy 3.07 Cheating on examination.** Instances of cheating on the uniform certified public accountant examination are serious breaches of integrity and indicate a lack of good professional character.

(1) Illustrations of cheating on examination, not intended to be all-inclusive, are as follows:

(a) Communications concerning an examination being written between candidates inside or outside of the examination room, or copying another's answers.

(b) Communications concerning an examination being written with confederates outside of the examination room.

(c) Substitution by a candidate of another person to sit in the examination room for the candidate and write one or more of the examination questions or papers for the candidate.

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(d) Reference to "crib notes", text books or other material inside or outside the examination room during periods examinations are being written.

(2) Penalties to be imposed by the board for cheating on the examination are to be related to the seriousness of the situation. Premeditated cheating on the examination (planned in advance) is the most serious.

(a) Penalties may range from the entering of a failing grade on all parts written for the examinations in which cheating occurred and suspension of the right to write the next scheduled examination after the examination in which cheating occurred or to the entering of a failing grade on all parts written for the examinations in which cheating occurred and suspension of the right to write for as many as the next 6 scheduled examinations after the examination in which cheating occurred. Time within which conditional credit previously earned for passing part of the examination may be extended by board action in situations where penalties are levied, and by as long as the period of suspension.

(3) If more than one candidate in a connected offense of cheating on the examination knowingly is involved in cheating, all persons are subject to penalties, although not necessarily of the same severity.

(4) Other jurisdictions to which a candidate may apply to write the certified public accountant examination during a period of suspension of right to write will be notified of the penalty levied in Wisconsin.

History: Cr. Register, February, 1980, No. 290, eff. 3-1-80.