

17 CAR § 236-301. Semester hours and accreditation.

(a) As used in this part:

(1)(A) "Accreditation" refers to the process of quality control of the education process.

(B) The applicant's degree must have been granted by a four-year degree-granting college or university that is accredited by an accrediting agency recognized by the United States Department of Education as listed on their website under Institutional Accrediting Agencies.

(C) Accreditation status for colleges and universities is also available on the Council for Higher Education Accreditation's website;

(2)(A) "Semester hour" means the conventional college semester hour.

(B) Quarter hours may be converted to semester hours by multiplying them by two-thirds ($2/3$); and

(3) "Upper level" means credit courses that are junior level or above at a college or university.

(b) A candidate is considered as graduating from an accredited educational institution if at the time the educational institution grants the applicant's degree, it is accredited at the appropriate level as outlined in this part.

(c) If an educational institution was not accredited at the time an applicant's degree was received but is so accredited at the time the application is filed with the board, the institution will be deemed to be accredited for the purpose of subsection (b) of this section, provided that:

(1) The educational institution certifies that the applicant's total educational program would qualify the applicant for graduation with a baccalaureate degree during the time the institution has been accredited;

(2) The educational institution furnishes the board satisfactory proof, including college catalogue course numbers and descriptions, that the preaccrediting courses used to qualify the applicant as an accounting major are substantially equivalent to postaccrediting courses; and

(3) The applicant has met the educational requirements outlined in 17 CAR § 236-302.

(d) If an applicant's degree was received at an accredited educational institution pursuant to subsection (b) or (c) of this section, but the educational program that was used to qualify the applicant as an accounting major included courses taken at nonaccredited institutions, either before or after graduation, such courses will be deemed to have been taken at the accredited institution from which the applicant's degree was received, provided the accredited institution either has:

- (1) Accepted such courses by including them in its official transcript; or
- (2) Certified to the board that it will accept such courses for credit toward graduation.

(e) A graduate of a four-year degree-granting college or university not accredited at the time the applicant's degree was received, or at the time the application was filed, will be deemed to be a graduate of an accredited educational institution if:

(1) A credentials evaluation service that is a member of the National Association of Credential Evaluation Services, or one approved by the board, certifies that the applicant's degree is equivalent to a degree from an accredited educational institution defined in subdivision (a)(2) of this section; or

(2) The following:

(A) An accredited educational institution as defined by subdivision (a)(2) of this section accepts applicant's nonaccredited baccalaureate degree for admission to a graduate business degree program;

(B) The applicant satisfactorily completes at least fifteen (15) semester hours, or the equivalent, in postbaccalaureate education at the accredited institution, of which at least nine (9) semester hours, or the equivalent, shall be in accounting; and

(C) The accredited educational institution certifies that the applicant is in good standing for continuation in the graduate program or has maintained a grade point average in these courses that is necessary for graduation.

(f) The advanced subjects completed to qualify under subdivision (e)(2) of this section may not be used to satisfy the requirements of subsection (g) of this section.

(g) The accounting and business concentration or equivalent shall consist of the semester hours specified in 17 CAR § 236-311.