

17 CAR § 236-302. Requirements for examination.

(a)(1) An applicant will be deemed to have met the education requirement for examination if the applicant has earned at least eighteen (18) upper-level semester credit hours (SCH) in accounting from a college or university that meets the criteria for accreditation defined in this subpart.

(2) The applicant must earn a grade of "C" or better in each accounting course.

(b) The Arkansas State Board of Public Accountancy recognizes the essential need to include coverage of ethics and written communication in the accounting component and, therefore, encourages institutions to integrate coverage of both topics appropriately in the accounting component.