

17 CAR § 236-305. Examination content.

(a) The examination required by Arkansas Code § 17-12-301 shall test the knowledge and skills required for performance as an entry-level certified public accountant.

(b) The examination shall include the subject areas of accounting and auditing and related knowledge and skills as the Arkansas State Board of Public Accountancy may require.

17 CAR § 236-306. Determining and reporting examination grades.

(a) The candidate must attain the uniform passing grade established through a psychometrically acceptable standard-setting procedure and approved by the Arkansas State Board of Public Accountancy.

(b) Upon receipt of grades reported by the examination provider, the board will review and may adopt the examination grades and will report the adopted grades to the qualified candidate (one who has met all requirements of 17 CAR §§ 236-302 and 236-303).