

FINAL

Arkansas State Board of Public Accountancy

Final Board Rule Change

Rule 3.3 (b)

The requirements to sit as a first-time applicant are either (1) or (2) below:

(1)

- (a) A total of 150 semester hours of college credits from an institution accredited by one of the major regional accreditation associations or other accrediting organization recognized by the Board as being comparable, including, at least, a Baccalaureate degree and a concentration in accounting, and including the courses listed below, provided, however, some portion of the hours of instruction constituting a course identified below may be taught as a portion of another subject matter course when the college has designed its course structure as a business process concept, or other similar strategy, to include multiple subjects required by this paragraph as part of a single course and that the course alone or combined with other courses contain the minimum number of hours of instruction in the required subject to equal a conventional three semester hour course, which must be completed no later than the same semester in which the exam is taken.