

ARTICLE 3-02 EXAMINATIONS, FEES, AND EXPERIENCE

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CHAPTER 3-02-01 EXAMINATIONS

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3-02-01-01. Examinations - Location.

The examination administered to applicants for certification as certified public accountants shall be the uniform certified public accountant examination. All successful examination candidates will be required to complete an approved self-study ethics course before they will be issued a certificate. The examination shall be given at a site or sites approved by the board.

History: Amended effective July 1, 1985; March 1, 1995; October 1, 1999; December 1, 2003.

General Authority: NDCC 43-02.2-03

Law Implemented: NDCC 43-02.2-04

3-02-01-02. Examinations - Passing conditions.

An applicant may take the examination sections individually and in any order. An applicant shall retain conditional credit for any section passed for eighteen months after the test date. An applicant must pass all sections of the examination within a rolling eighteen-month period which begins on the testing date of the first section passed. In the event all sections of the examination are not passed within the rolling eighteen-month period, credit will expire for any section passed outside the eighteen-month period. The board may lengthen the eighteen-month period referenced above, in the event of extraordinary circumstances or substantial scoring delays.

History: Effective July 1, 1999; amended effective December 1, 2003; April 1, 2018; January 1, 2020.

General Authority: NDCC 43-02.2-03

Law Implemented: NDCC 43-02.2-04

3-02-01-03. Cheating.

Cheating by an applicant in applying for or taking the examination may result in the invalidating of examination grades, expulsion from the examination room, disqualification from taking the examination for a specified period of time, and other penalties the board may impose. When the board believes that it has evidence that cheating has occurred, it shall conduct a hearing on the matter unless the applicant waives that right.

History: Effective October 1, 1999; amended effective April 1, 2018.

General Authority: NDCC 43-02.2-03

Law Implemented: NDCC 43-02.2-04