

Excerpt from NYS Register / November 12, 2008

**REVISED RULE MAKING
NO HEARING(S) SCHEDULED**

**Curricular Content for Registered Programs Leading to
Licensure in Public Accountancy and Examination Requirements
for Licensure**

I.D. No. EDU-41-08-00003-RP

PURSUANT TO THE PROVISIONS OF THE State Administrative Procedure Act, NOTICE is hereby given of the following revised rule:

Proposed Action: Amendment of sections 52.13 and 70.3 of Title 8 NYCRR.

Statutory authority: Education Law, sections 207 (not subdivided), 6501 (not subdivided), 6504 (not subdivided), 6506(1)-(2), 6507(2)(a), (3) and (4)(a), and 7404(1)(2) and (4)

Subject: Curricular content for registered programs leading to licensure in public accountancy and examination requirements for licensure.

Purpose: Update and expand curricular content for registered programs and the admission requirements for the licensing examination.

Text of revised rule:

1. Paragraph (1) of subdivision (b) of section 52.13 of the Regulations of the Commissioner of Education is amended, effective February 5, 2009, as follows:

(1) Definitions. As used in this subdivision:

(i) Professional accountancy content area shall mean curricular content *in professional accountancy* that includes but is not limited to each of the [following] subjects *identified in clauses (a) through (d) of this subparagraph and may also include but need not be limited to the subjects identified in clauses (e) through (i) of this subparagraph:*

- (a) financial accounting [theory and principles] *and reporting;*
- (b) *cost* or managerial accounting;
- (c) [tax accounting] *taxation;* and
- (d) auditing and [computer auditing] *attestation services[.];*
- (e) *fraud examination;*
- (f) *internal controls and risk assessment; and*
- (g) *accounting information systems.*

(ii) General business content area shall mean curricular content *relating*

to the development of knowledge in traditional business principles and technical skills. Curricular content in general business [that includes] may include but is not limited to each of the following subjects:

- (a) business statistics;
- (b) [commercial] *business* law;
- (c) computer science;
- (d) economics; [and]
- (e) finance[.];
- (f) *management*;
- (g) *marketing*;
- (h) *operations management*;
- (i) *organizational behavior*;
- (j) *business strategy*;
- (k) *quantitative methods*; and
- (l) *information technology and systems*.

2. Subdivision (d) of section 70.3 of the Regulations of the Commissioner of Education is amended, effective February 5, 2009, as follows:

70.3 Licensing examinations

(d) The department shall accept passing scores on the uniform certified public accountant examination, or on an examination determined to be comparable in content, as meeting the requirement of the licensing examination, except where the department determines that the administration, scoring, content or other comparable factors concerning such examination have affected the validity and/or integrity of such examination so as to render acceptance of such scores inappropriate. Candidates shall complete [their professional study] *a minimum of 120 semester hours of study in a regionally accredited college or university, or its equivalent as determined by the department, [prior] for admission to the licensing examination as a New York candidate.*

Revised rule compared with proposed rule: Substantial revisions were made in section 52.13(b)(1).

Text of revised proposed rule and any required statements and analyses may be obtained from: Lisa Struffolino, New York State Education Department, 89 Washington Avenue, Room 148, Albany, New York 12234, (518) 473-4921, email: lstruffo@mail.nysed.gov

Data, views or arguments may be submitted to: Frank Munoz, Office of the Professions, New York State Education Department, 89 Washington Avenue, Room 148, Albany, New York 12234, (518) 474-3921, email: opopr@mail.nysed.gov

Public comment will be received until: 30 days after publication of this notice.

Revised Regulatory Impact Statement

Since publication of a Notice of Proposed Rule Making in the State Register on October 8, 2008, the following substantial revisions were made to the proposed rule:

Section 52.13(b)(1)(i) and (ii) was revised to eliminate redundant references to curricular content in accounting ethics and professional responsibilities, accounting research and analysis, business ethics, and business communications within the definitions of “professional accountancy content area” and “general business content area”, in order to avoid confusion as to what curricular content is required in a registered program in accountancy. Section 52.13(b)(2) currently requires that registered programs in accountancy include curriculum in the study of business and accounting communications, ethics and professional responsibility, and accounting research, either by integration into the coursework of other courses or in separate courses.

The above revisions to the proposed rule do not require any revisions to the previously published Regulatory Impact Statement.

Revised Regulatory Flexibility Analysis

Since publication of a Notice of Proposed Rule Making in the State Register on October 8, 2008, the proposed rule was revised as set forth in the Revised Regulatory Impact Statement filed herewith.

The above revisions to the proposed rule do not require any revisions to the previously published Regulatory Flexibility Analysis.

Revised Rural Area Flexibility Analysis

Since publication of a Notice of Proposed Rule Making in the State Register on October 8, 2008, the proposed rule was revised as set forth in the Revised Regulatory Impact Statement filed herewith.

The above revisions to the proposed rule do not require any revisions to the previously published Rural Area Flexibility Analysis.

Revised Job Impact Statement

Since publication of the Notice of Proposed Rule Making in the State Register on October 8, 2008, the proposed rule was revised as set forth in the Revised Regulatory Impact Statement filed herewith.

The proposed rule, as so revised, relates to the education and examination requirements for applicants seeking licensure as a certified public accountant. The revised rule will not have a substantial adverse impact on job or employment opportunities. Because it is evident from the nature of the revised rule that it will have no impact on jobs or employment opportunities, no further measures were taken. Accordingly, a job impact statement is not required and one has not been prepared.