

Sec. 20-280-23. Examination

(a) Educational qualifications to sit for the certified public accountant's examination.

An applicant shall be eligible to apply to sit for the examination for the first time on or after May 26, 2007 if he or she is a graduate of an accredited college with a degree of bachelor or with a graduate degree. The college shall be accredited by the regional accrediting commission subscribing to the national policies and procedures established by the Council for Higher Education Accreditation; or a college of equivalent accreditation as determined by the Connecticut State Board of Accountancy. The candidate shall have received credit for at least 46 semester hours from such an accredited college in the study of accounting and related subjects, including, but not limited to business law, economics, and finance; of which at least twenty-four semester hours shall be in the study of accounting.

(b) Application process.

(1) Requirements to take the examination. An applicant shall:

(A) Submit to the examination service authorized by the board to administer the examination any application, documentation and proof of identity that the examination service may require, and pay any fee that the examination service may require;

(B) Submit documentation that, prior to applying for the examination, the applicant has met the educational qualifications set forth in subsection (c) of section 20-281c of the Connecticut General Statutes;

(C) Submit to the board satisfactory evidence of good character, as defined in subsection (b) of section 20-281c of the Connecticut General Statutes.

(2) Notice. The board, or its designee, shall for each applicant and eligible candidate:

(A) Determine the eligibility of each applicant;

(B) Forward notice of the time and place of the examination to each eligible candidate; and

(C) Forward notification of eligibility for the computer-based examination to the National Association of State Boards of Accountancy's National Candidate Database;

(3) Failure to appear for the examination. A candidate who fails to appear for the examination shall forfeit all fees charged for both the application and the examination.

(c) **Content.** The examination shall consist of the following sections:

(1) Auditing and Attestation;

(2) Financial Accounting and Reporting;

(3) Regulation;

(4) Business Environment and Concepts.

(d) **Passing Grade.** A candidate shall attain a scaled score of seventy-five points in each section.

(e) **Granting of Credit.** The exam shall be administered four times annually during three month examination periods as scheduled by the board or its designee. A candidate may take the required exam sections individually and in any order. Credit for any section(s) passed shall be valid for eighteen months from the actual date the candidate took that exam section, without having to attain a minimum score on any failed exam section and without regard to whether the candidate has taken other exam sections.

(1) Except as provided in subdivision (3) of this subsection, candidates shall pass all

four exam sections of the examination within a rolling eighteen-month period, which begins on the date that the first exam section passed in taken. Any exam section passed outside the eighteen-month period shall expire and that exam section must be retaken.

(2) Candidates cannot retake a failed exam section during the same 3-month examination period in which candidates have an opportunity to take the CPA exam.

(3) For reason of health, military service, or other individual hardship, the board may, in its discretion, extend the time limit for passing all remaining subjects beyond that set forth in section (1) of this subdivision.

(f) Credit for examinations taken out-of-state

(1) Any individual who has obtained credit for any section of the uniform certified public accountant examination as graded by the Board of Examiners of the American Institute of Certified Public Accountants from a state other than Connecticut or other examination approved by the board, and who qualifies under subsection (a) of this section to take the examination in Connecticut shall receive credit for such sections subject to the provisions of this section.

(2) A candidate who has received full credits from a state other than Connecticut shall make application on forms prescribed by the board, and such application shall be filed with the board. A candidate's out-of-state credits shall not be accepted unless at the time the candidate received his out-of-state credits the state of issuance had in effect credit procedures and standards substantially equivalent to or stricter than those credit procedures and standards then in effect in state of Connecticut.

(g) **Hardship.** For reason of health, military service, or other individual hardship, the board may, in its discretion, extend the term of any credit.

(h) Cheating.

(1) Cheating by a candidate shall be deemed to invalidate any grade earned by that candidate on any section of the examination, and may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time ranging from until the next administration of the examination up to a lifetime ban.

(2) Actions including, but not limited to, the following may be considered cheating:

(A) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;

(B) Communication between candidates inside or outside the examination site or copying another candidate's answers while the examination is in progress;

(C) Communication with others inside or outside the examination site while the examination is in process;

(D) Substitution of another person to sit in the examination site in the stead of the candidate;

(E) Possession of or reference to crib sheets, textbooks or other material or electronic media (other than that provided to the candidate as part of the examination) inside or outside the test site while the examination is in progress;

(F) Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so;

(G) Retaking or attempting to retake an examination section by an individual who has unexpired credit for having already passed the same examination section, unless the

individual has been directed to retake an examination section pursuant to board order to participate in a “Secret Shopper” program.

(3) In any case where it appears that cheating has occurred or is occurring, the board or its designee may summarily expel the candidate involved from the examination or move the candidate to a position in the examination center away from other examinees.

(4) In any case where the department believes that it has evidence that a candidate has cheated on the examination, it shall conduct an investigation. Such investigation may include hearings conducted in accordance with chapter 54 of the Connecticut General Statutes. Such hearing may result in a remedy including but not limited to:

(A) Full or partial invalidation of credit for any session of the examination completed for that session; and

(B) Permanently or temporarily barring the candidate from taking all or any section of the examination.

(5) Upon final written determination that a candidate has cheated on the examination, the department shall notify the national candidate database, the American Institute of Certified Public Accountants, and the test center where the examination was administered.

(6) The department shall provide information to any state board of accountancy, concerning its finding and actions in such cases when a candidate has applied to take the CPA examination in such other state.

(Adopted effective April 21, 1995; Amended April 29, 2005; Amended April 29, 2008; Amended September 9, 2008; Amended November 19, 2015; Amended February 11, 2019)