

02 DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION**280 BOARD OF ACCOUNTANCY****Chapter 3: EXAMINATION REQUIREMENTS**

SUMMARY: This chapter outlines the eligibility requirements to sit for the Certified Public Accountant examination.

1. [REPEALED]**2. ELIGIBILITY FOR EXAMINATION**

A. A candidate is eligible to take the examination without waiting until the candidate meets the experience requirements set forth in Chapter 5, Section 4 of the board's rules, provided the candidate meets the requirements of 32 M.R.S. §12228(3) and these rules.

B. *[REPEALED]*

3. EDUCATIONAL REQUIREMENT

A. Title 32 M.R.S. §12228(3) sets forth the education required of candidates applying for the CPA examination.

B. *[REPEALED]*

C. A college or university will be considered to be an "accredited college or university" if the college or university is accredited by an accrediting agency in good standing of the Council on Postsecondary Accreditation or equivalent agency. In the matter of foreign colleges or universities, the candidate shall submit his transcript to the Foreign Academic Credential Service or other service approved by the Board for its evaluation. Upon receipt of such evaluation, the Board shall determine the education qualification of such applicant.

4. [REPEALED]**5. EXAMINATION**

The examination is the AICPA Uniform CPA examination. The examination tests the knowledge and skills required for performance as an entry-level certified public accountant or public accountant.

6. DETERMINING AND REPORTING EXAMINATION GRADES

A candidate must pass all test sections of the examination as provided in Section 7 of this chapter. The passing grade for each test section is 75.

7. RETAKE AND GRANTING OF CREDIT REQUIREMENTS

The provisions of this section apply to any candidate who has received approval to sit for the AICPA Uniform CPA examination from NASBA CPA Examination Services as of the most recent effective date of this Chapter.

- A. A candidate may take the required test sections individually and in any order. Credit for any test section(s) passed is valid for thirty (30) months from the date the passing score for such test section is released by NASBA to the candidate or to the Board, as the case may be, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections.
 - 1. Candidates must pass all test sections of the examination within a rolling thirty - (30) month period. The rolling thirty-(30) month period begins on the date the scores for the first test section(s) passed are released by NASBA to the candidate or the Board, as the case may be.
 - 2.(a) Subject to subsection 7(A)(2)(b), candidates cannot retake a failed test section in the same examination window. An examination window refers to a three-(3) month period in which candidates have an opportunity to take the examination (comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed). Thus, candidates will be able to test two out of the three months within an examination window.
 - (b) If the board determines that the examination system changes necessary to eliminate the test window limitations have been implemented, subsection (a) will no longer be effective, and a candidate can retake a test section once their grade for any previous attempt of that same test section has been released.
 - 3. In the event all test sections of the Uniform CPA Examination are not passed within the rolling thirty- (30) month period, credit for any test sections(s) passed outside the thirty- (30) month period will expire and such test section(s) must be retaken.
- B. *[REPEALED]*
- C. A candidate retains credit for any and all test sections of an examination passed in another state if such credit would have been given, under then-applicable requirements, if the candidate had taken the examination in this State.
- D. The Board may, in particular cases, extend the term of conditional credit validity notwithstanding the requirements of subsection A, upon a showing that the credit was lost by reason of circumstances beyond the candidate's control.
- E. A candidate shall be deemed to have passed the Uniform CPA Examination once the candidate holds at the same time valid credit for passing each of the four test sections of the examination in one rolling thirty- (30) month period.

8. *[REPEALED]*

9. CHEATING

- A. Cheating by a candidate in applying for, taking or subsequent to the examination will invalidate any grade otherwise earned by a candidate on a test 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.
- B. For purposes of this rule, the following actions or attempted activities, among others, may be considered cheating:
 - 1. Falsifying or misrepresenting educational credentials or other information required for admission to the examination;
 - 2. Communication between candidates inside or outside the test site or copying another candidate's answers while the examination is in progress;
 - 3. Communication with others inside or outside the test site while the examination is in progress;
 - 4. Substitution of another person to sit in the test site in the stead of a candidate;
 - 5. 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;
 - 6. Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so; and
 - 7. Retaking or attempting to retake a test section by an individual holding a valid certificate or by a candidate who has unexpired credit for having already passed the same test section, unless the individual has been directed to retake a test section pursuant to Board order.
- C. In any case where it appears that cheating has occurred or is occurring, the Board or its representatives may either summarily expel the candidate involved from the examination or move the candidate to a position in the test center away from other examinees where the candidate can be watched more closely.
- D. In any case where the Board believes that it has evidence that a candidate has cheated on the examination, including those cases where the candidate has been expelled from the examination, the Board shall conduct an investigation and may conduct a hearing consistent with the requirements of the Administrative Procedures Act following the examination session for the purpose of determining whether or not there was cheating, and if so what remedy should be applied. In such proceedings, the Board shall decide:
 - 1. Whether the candidate shall be given credit for any portion of the examination completed in that session; and
 - 2. Whether the candidate shall be barred from taking the examination and if so, for what period of time.

- E. In any case where the Board or its representatives permits a candidate to continue taking the examination, it may, depending on the circumstances:
1. Admonish the candidate;
 2. Seat the candidate in a segregated location for the rest of the examination;
 3. Keep a record of the candidate's seat location and identifying information, and the names and identifying information of the candidates in close proximity of the candidate; and
 4. Notify the National Candidate Database and the AICPA and/or the Test Center of the circumstances, so that the candidate may be more closely monitored in future examination sessions.
- F. In any case in which a candidate is refused credit for any test section of an examination taken, disqualified from taking any test section, or barred from taking the examination in the future, the Board will provide to any other state to which the candidate may apply for the examination information as to the Board's findings and actions taken.

10. [REPEALED]

STATUTORY AUTHORITY:

32 M.R.S. §§ 12214(4), 12228(4),

EFFECTIVE DATE:

AMENDED:

October 1, 1979
June 7, 1989
August 8, 1990
July 23, 1991
May 21, 1994 – as "Certified Public Accountants"
April 23, 1996

EFFECTIVE DATE (ELECTRONIC CONVERSION):

March 18, 1997

REPEALED AND REPLACED:

April 25, 1999 – as "Examination Requirements." The chapter now covers both Certified Public Accountants and Public Accountants; the latter had formerly been covered by Chapter 4, which see.

AMENDED:

November 4, 2001
March 8, 2004 – filing 2004-77
October 27, 2010 – filing 2010-515
January 1, 2020 – filing 2019-249

February 19, 2024 – filing 2024-034