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**TITLE 872 INDIANA BOARD OF ACCOUNTANCY**

**Notice of Intent to Adopt a Rule**

LSA Document #22-93

Under [IC 4-22-2-23](#), the Indiana Board of Accountancy intends to adopt a rule concerning the following:

**OVERVIEW:** Amends [872 IAC 1-0.5-1](#) concerning definitions. Amends [872 IAC 1-1-2](#), [872 IAC 1-1-6.1](#), [872 IAC 1-1-6.2](#), [872 IAC 1-1-6.3](#), [872 IAC 1-1-6.5](#), [872 IAC 1-1-6.6](#), [872 IAC 1-1-8](#), [872 IAC 1-1-8.4](#), and [872 IAC 1-1-10](#) concerning requirements for certification, licensure, and registration. Adds [872 IAC 1-1-9.6](#) concerning education requirements. Adds [872 IAC 1-1-11.5](#) and [872 IAC 1-1-18.5](#) concerning examinations. The purpose of the rule is to allow accounting degree-bound students in Indiana to sit for the Uniform CPA Exam as administered in 55 jurisdictions and internationally without the timing and content restrictions under the current rule. In doing so, Indiana's top talent will be able to enter the CPA profession earlier and with a critical skill set identified for today's global marketplace. This alignment allows Indiana college students to sit for the Uniform CPA Exam before graduating and with fewer credit requirements (currently 150 credits moving to 120 credits to sit) while maintaining the licensure requirement of 150 credits. Statutory authority: [IC 25-2.1-2-15](#).

For purposes of [IC 4-22-2-28.1](#), the Small Business Regulatory Coordinator for this rule is:

Toby Snell  
Board Director, State Board of Accountancy  
Professional Licensing Agency  
Indiana Government Center South  
402 West Washington Street, Room W072  
Indianapolis, IN 46204  
(317) 234-8817  
tobsnell@pla.in.gov

For purposes of [IC 4-22-2-28.1](#), the Small Business Ombudsman designated by [IC 5-28-17-6](#) is:

Emily Totten  
Small Business Ombudsman  
Indiana Economic Development Corporation  
One North Capitol, Suite 700  
Indianapolis, IN 46204  
(317) 402-3062  
etotten@iedc.in.gov

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in [IC 5-28-17-6](#), specifically [IC 5-28-17-6\(9\)](#), investigating and attempting to resolve any matter regarding compliance by a small business with a law, rule, or policy administered by a state agency, either as a party to a proceeding or as a mediator.

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An [html](#) version of this document.