

**17-12-301. Requirements generally.**

(a) A certificate as a certified public accountant shall be granted by the Arkansas State Board of Public Accountancy to any person:

(1) Who has met the education and experience requirements set forth in this chapter and by the board; and

(2) Who has passed an examination in accounting and auditing and such related subjects as the board shall determine to be appropriate.

(b)

(1) Any person who has received from the board a certificate as a certified public accountant which is currently in full force and effect shall be styled and known as a "certified public accountant" and may also use the abbreviation "CPA".

(2) The board shall maintain a list of certified public accountants.

(c) Any certified public accountant may also be known as a "public accountant".

**History.**

Acts 1975, No. 160, §§ 3, 3A; 1979, No. 432, § 2; A.S.A. 1947, § 71-613; Acts 1989, No. 696, § 1; 1997, No. 242, § 4; 1999, No. 180, § 12; 2005, No. 54, § 6; 2019, No. 990, § 7.