

# Administrative Rule Analysis

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## ACCOUNTANCY – GENERAL RULES

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**Rule Set No.: 2018-025 LR**  
**Submitted to JCAR on: 11/28/2018**

Analysis available at  
<http://www.legislature.mi.gov>

**Department: Licensing and Regulatory Affairs**  
**Agency: Bureau of Professional Licensing**  
**Enabling Statute: Occupational Code, 1980 PA 299, MCL 339.205 et seq.**

**Analysis Complete to: 12/10/2018**

## BACKGROUND AND SUMMARY OF PROPOSED RULES

The current rules provide for the licensure of accountants. The proposed rule changes would reflect adoption of the most current versions of standards of professional practice, clarifies educational requirements to take the Uniform Certified Public Accountant examination and to receive a certificate as a certified public accountant, add requirements for continuing education, and alter relicensure requirements.

## FISCAL IMPACT OF PROPOSED RULES

2018-025 LR would not have a fiscal impact on any unit of state or local government.

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■ This analysis was prepared by nonpartisan House Fiscal Agency staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.