

Public Accountants—Examinations—Qualifications.

A person who has had one year's practical experience in the office of a practicing public accountant has the necessary qualifications as to experience entitling him to take the examination of certified public accountants, the experience not being required to have been in the office of a practicing "certified" public accountant.

Mr. F. S. Jacobsen, February 27, 1932.
State Board of Certified Public Accountant Examiners,
Helena, Montana.

My dear Mr. Jacobsen:

You have requested my opinion as to whether the provision in section 1 of chapter 72 of the laws of 1919, relating to the qualifications of persons to take the examinations of certified public accountants, which reads as follows:

"Every applicant for such certificate * * * shall have had at least one year's practical experience in the office of a practicing public accountant,"

means that the experience mentioned must have been in the office of a certified public accountant.

In my opinion, the provision above cannot be construed as requiring the experience to have been in the office of a certified public accountant. The provision declares that the experience must have been in the office

of a practicing public accountant and I can see no grounds upon which it could be held that the legislature intended the experience to have been obtained in the office of a certified public accountant. The legislature knew that after the passage of this law there would be both certified public accountants and non-certified public accountants practicing in the state and if it intended the experience to be limited to work in a certified public accountant's office only the legislature would no doubt have said so in plain words.

Where a person shows that he has worked in the office of a practicing public accountant for the prescribed period he discloses the necessary qualifications as to experience prescribed by the statute, whether the accountant be a certified public accountant or not.

Very truly yours,

L. A. FOOT,

Attorney General.