

4701-5-03

**CPA examination subjects.**

- (A) The ~~uniform~~ CPA examination shall cover ~~the subjects of auditing and attestation, business environment and concepts, financial accounting and reporting, and regulation.~~ determined by the "American Institute of Certified Public Accountants."
- (B) The CPA examination subjects ~~specified in paragraph (A) of this rule~~ may be taken in any order.