



Professional Ethics Division

Revised interpretation

# Professional Qualifications or Competencies

ET sec. 1.400.020, 2.400.020, and 3.400.020

Effective immediately

Standards-setting

September 15, 2023

Ethics interpretations and other guidance are promulgated by the executive committee of the Professional Ethics Division to provide guidelines about the scope and application of the rules but are not intended to limit such scope or application. Publication in the *Journal of Accountancy* constitutes notice to members.

The Professional Ethics Executive Committee adopted the revised interpretation “Professional Qualifications or Competencies” (ET sec. 1.400.020, 2.400.020, and 3.400.020) at its August 2023 meeting.

Notice of the revisions will appear in the *Journal of Accountancy* online on September 15, 2023. The revised interpretation is effective immediately.

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Additions appear in ***boldface italic***. Deletions appear in ~~strikethrough~~.

Terms defined in the AICPA Code of Professional Conduct are italicized in this document. If you'd like to see the definitions, you can find them in "Definitions" ([ET sec. 0.400](#)).

## ~~1.400.020 Solicitation or Disclosure of Uniform CPE Examination~~ ***Professional Qualifications or Competencies***

.01 A *member* who solicits or knowingly discloses ~~the~~ Uniform CPA Examination question(s) or answer(s), ~~or both~~, without the AICPA's written authorization shall be considered to have committed an act discreditable to the profession, in violation of the "Acts Discreditable Rule" [1.400.001]. [Prior reference: paragraph .07 of ET section 501]

***.02 A member shall be considered in violation of the "Acts Discreditable Rule" [1.400.001] if a member engages in false, misleading, or deceptive acts related to professional qualifications or competencies. Examples of such false, misleading, or deceptive acts include***

- a. ***soliciting or knowingly disclosing questions or answers of any professional education course examination unless collaboration is expressly permitted.***
- b. ***falsifying or misrepresenting attendance at a professional education course.***
- c. ***tampering with the administration of or examination grading for any professional education course or credential.***

[See [Revision History Table](#).]

Additions appear in ***boldface italic***. Deletions appear in ~~strike~~through.

Terms defined in the AICPA Code of Professional Conduct are italicized in this document. If you'd like to see the definitions, you can find them in "Definitions" ([ET sec. 0.400](#)).

## ~~2.400.020 Solicitation or Disclosure of Uniform CPE Examination~~ ***Professional Qualifications or Competencies***

~~.01~~ *A member who solicits or knowingly discloses the Uniform CPA Examination question(s) or answer(s), or both, without the AICPA's written authorization shall be considered to have committed an act discreditable to the profession, in violation of the "Acts Discreditable Rule" [2.400.001]. [Prior reference: paragraph .07 of ET section 501]*

***.02 A member shall be considered in violation of the "Acts Discreditable Rule" [2.400.001] if a member engages in false, misleading, or deceptive acts related to professional qualifications or competencies. Examples of such false, misleading, or deceptive acts include***

- a. soliciting or knowingly disclosing questions or answers of any professional education course examination unless collaboration is expressly permitted.***
- b. falsifying or misrepresenting attendance at a professional education course.***
- c. tampering with the administration of or examination grading for any professional education course or credential.***

[See [Revision History Table](#).]

Additions appear in ***boldface italic***. Deletions appear in ~~strike~~through.

Terms defined in the AICPA Code of Professional Conduct are italicized in this document. If you'd like to see the definitions, you can find them in "Definitions" ([ET sec. 0.400](#)).

### ~~3.400.020 Solicitation or Disclosure of Uniform CPE Examination~~ ***Professional Qualifications or Competencies***

.01 A *member* who solicits or knowingly discloses ~~the~~ Uniform CPA Examination question(s) or answer(s), ~~or both~~, without the AICPA's written authorization shall be considered to have committed an act discreditable to the profession, in violation of the "Acts Discreditable Rule" [3.400.001]. [Prior reference: paragraph .07 of ET section 501]

***.02 A member shall be considered in violation of the "Acts Discreditable Rule" [3.400.001] if a member engages in false, misleading, or deceptive acts related to professional qualifications or competencies. Examples of such false, misleading, or deceptive acts include***

- a. ***soliciting or knowingly disclosing questions or answers of any professional education course examination unless collaboration is expressly permitted.***
- b. ***falsifying or misrepresenting attendance at a professional education course.***
- c. ***tampering with the administration of or examination grading for any professional education course or credential.***

[See [Revision History Table](#).]

# Acknowledgments

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## Many thanks

The Professional Ethics Division and PEEC are grateful for the input we received from observers and stakeholders while drafting these changes to the Code of Professional Conduct.



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