

## **Opinion No. 58-229**

December 4, 1958

**BY:** OPINION OF FRED M. STANDLEY, Attorney General Fred M. Calkins, Jr.,  
Assistant Attorney General

**TO:** L. A. B. Parker, C.P.A., Secretary-Treasurer, New Mexico State Board of Public  
Accountancy, P. O. Box 1267, Santa Fe, New Mexico

### **QUESTION**

#### QUESTION

In accordance with Section 67-23-29, N.M.S.A., 1953 Compilation, 1957 Pocket Supplement, is an "accredited" university, school or college necessarily one accredited by the North Central Association or some other accrediting organization?

#### CONCLUSION

No.

### **OPINION**

#### ANALYSIS

Section 67-23-29 supra, provides in part that any person upon proper application shall be eligible to take the Accountancy examination if he or she is a citizen of the United States or maintaining an office in the State for the practice of public accountancy, is over 21 years of age, of good moral character, meets certain educational requirements and possesses certain specifically required public accounting experience. A portion of § 67-23-29, applicable to this opinion in regard to educational requirements, states:

"provided, further, that applicants who have majored in accounting and are graduates of the school of business administration of an accredited university, school or college of the State of New Mexico, or other states of equal standing and requirements, may take the examination upon completion of their academic work and subsequently fulfill the requirements of one year of public accounting experience in the State of New Mexico, at the termination of which time a certificate as provided in paragraph (B) shall be issued."

Thus it can be stated that one who has graduated from an "accredited" school, university or college in the State of New Mexico and who has one year of public accounting experience and meets the requirements of the statute may take the Accounting examination.

We are told that all colleges or universities within the State except two are accredited by the North Central Association, a regional accrediting organization. The said North Central Association accredits all public grade schools, high schools, and colleges within the State of New Mexico. It should be pointed out, however, that graduates of all colleges and universities in this state without exception are accepted by the State Department of Education for teacher certification. Further, all graduate credits are freely transferred between all colleges or universities within the State. In view of the foregoing, we are asked whether the word "accredited" in § 67-23-29 means a school accredited by the North Central Association or some other regional accrediting organization.

We are of the opinion that the said statute is not so limited or restricted as to limit accreditation exclusively to the North Central Association or some other regional accrediting organization. The word "accredit" is a generic term meaning to sanction or to invest with authority. Webster states in the educational sense, the term means "to vouch for (institution of learning) as maintaining standards that render its graduates acceptable for admission to a higher or more specialized institution." (See Webster's New International Dictionary of English Language, Second Edition Unabridged, 1955). We, therefore, believe that if the two colleges not accredited by the North Central Association have secured accreditation from some other source such accreditation meets the requirements of the statute since the statute does not exclusively state those accredited by the North Central Association or for that matter any particular organization.

Our investigation into this matter has indicated that one of the schools concerned is a member of the American Association of Colleges and Universities, a National accreditation association. The other is affiliated with the Catholic University of America, a member of the Association of American Universities and its affiliates share in this highest of academic recognitions. Graduates of affiliates of the Catholic University of America are accepted as students by transfer and for higher studies in most institutions of higher education including the Universities of Oxford and Cambridge. Thus it can be said that both colleges, either by direct accreditation or by affiliation are "accredited universities or colleges". Both of these schools offer to their graduates a four year course of post high school studies and confer a Bachelor of Arts and Sciences degree. We, therefore, believe that they meet the test of the Accountancy statute as accredited universities.

By way of conclusion we point out that should the Legislature have stated that an "accredited" university was exclusively one accepted by the North Central Association or any other regional accrediting organization, such a requirement would be constitutional under the doctrine laid down in **Pennington v. State Board of Bar Examiners**, 60 N.M. 393, 291 P. 2d 1108. Inasmuch as the statute does not specify a particular authority to accredit, it is our opinion that graduates of all present universities or colleges in the State of New Mexico have graduated from an accredited school and are equally entitled to take the accountancy examination pursuant to § 67-23-29.