

**Opinion No. 43-4257**

March 24, 1943

**BY:** ERWARD P. CHASE, Attorney General

**TO:** Senator J. H. Mullis, New Mexico State Senate, Santa Fe, New Mexico

We are in receipt of your letter of March 19, 1943, in which you state that the State and County Affairs Committee of the Senate would like to know whether under Section 51-1704 of the 1941 Compilation a person, prior to taking an examination to become a certified public accountant, must study in the office of a certified public accountant.

This section provides in part that

"Applicants for certificates before taking the examination, must produce evidence satisfactory to the board \* \* \* that they have had at least three years practical accounting experience, at least one year of which shall have been as an accountant in the employ of a **public accountant** of recognized standing in the profession, or in the public practice on their own account."

The only question to be determined is whether or not the words "public accountant" mean the same thing as "certified public accountant."

Webster's New International Dictionary defines public accountant as

"An accountant whose services are available to the public."

A certified public accountant is defined as

"An accountant who has met the requirements of a state law, has been given a state certificate, and has been permitted to use the designation 'C. P. A.'"

In view of the foregoing, it is my opinion that Section 51-1704 of the 1941 Compilation does not require a person to study under a certified public accountant prior to the taking of his examination.

Trusting that the foregoing sufficiently answers your inquiry, I am

By ROBERT W. WARD,

Asst. Atty. General