

Opinion No. 47-5099

November 12, 1947

BY: C. C. McCULLOH, Attorney General

TO: Mr. Charles L. Rose State Superintendent of Public Instruction Santa Fe, New Mexico

{*107} In your letter dated November 10, 1947 you refer to Section 29 of Chapter 115, Laws of 1947, known as the New Mexico Public Accountancy Act, and you inquire whether this section includes business colleges or schools of commerce of New Mexico or of other states of equal standing and requirements.

This section provides the qualifications for eligibility to take the examination for a license to practice Public Accounting and requires that the applicant, in addition to other qualifications, be a graduate of an accredited high school or have an education equivalent thereto, together with at least three years of practical accounting experience. one of which shall have been in the State of New Mexico. The section then further provides:

"Provided, however, that as to applicants who have majored in accounting and are graduates of the School of Business Administration of a University, School, or College of the State of New Mexico, or of other states of equivalent standing and requirements, the time devoted to the completion of such studies in accounting theory and practice shall be deemed the equivalent of two years of practical accounting herein required."

Section 55-105 of the 1941 Compilation, Subsection F (b) empowers the State Board of Education to adopt a standard of efficiency for business colleges and to issue certificates of recognition to such colleges and schools as meet the standard of efficiency. It is my understanding that there are several business schools or business colleges in the state that are accredited nationally by their respective national accrediting agencies, who offer a course in business administration covering a minimum of two years instruction in which the theory and practice of accounting is emphasized.

If the Legislature had used only the words "University or College," there would be little doubt but what the law intended that a person must complete four years training and graduate from such University or College in order to receive credit for two years practical accounting. However, by inserting the word "school" in this statute, the legislature undoubtedly intended something different from the training offered in a University or College. A school is defined in Black's Law Dictionary as an institution of learning of a lower grade, below a college or university. Since an applicant must be a graduate of a high school or its equivalent, the word "school" in this section must mean something besides a high school or a university or college, and in my opinion, if the Legislature did not intend the word "school" to cover business schools, the language is certainly broad enough to include such schools.

In view of this conclusion, the State Board of Public Accountancy should give two years credit for practical accounting to a graduate of an accredited business school or {*108} business college offering a minimum of two years instruction in Business Administration and meeting the standards of the State Board of Education, in the same manner as credit is given to a graduate of a four year course in Business Administration of a college or university.