

公認会計士試験規則

Certified Public Accountant Examination Rules

(平成十六年三月二十五日内閣府令第十八号)

(Cabinet Office Order No. 18 of March 25, 2004)

公認会計士法（昭和二十三年法律第百三号）第八条、第九条、第十条及び第十四条の規定に基づき、公認会計士試験規則（昭和二十五年公認会計士管理委員会規則第三号）の全部を改正する内閣府令を次のように定める。

Pursuant to the provisions of Articles 8, 9, 10 and 14 of the Certified Public Accountants Act (Act No. 103 of 1948), a Cabinet Office Ordinance revising the entire Certified Public Accountant Examination Rules (Certified Public Accountants Management Committee Rule No. 3 of 1950) is established as follows.

(試験期日等の公告等)

(Public Notice of Examination Date, etc.)

第一条 公認会計士試験の日時及び場所その他公認会計士試験の施行に関して必要な事項は、公認会計士・監査審査会（以下「審査会」という。）が決定し、あらかじめ官報で公告する。

Article 1 (1) The date and place of the certified public accountant examination and other necessary matters concerning implementation of the certified public accountant examination shall be determined by the Certified Public Accountants and Auditing Oversight Board (hereinafter referred to as the "Board") and publicly notified in the Official Gazette in advance.

2 審査会は、公認会計士試験を受けようとする者が受験の申込み及び受験をするについて必要な事項を定めることができる。この場合においては、官報その他の適切な方法により周知させるものとする。

(2) The Board may specify necessary matters for a person who intends to take the certified public accountant examination to apply for and take the examination. In such a case, the Board is to make those matters known to the public by an appropriate method such as publishing them in an Official Gazette.

3 公認会計士試験を受けようとする者は、受験の申込み及び受験をするに当たっては、前項の規定による審査会の定めに従わなければならない。

(3) In applying for and taking the certified public accountant examination, a person who intends to take the examination must comply with the provisions of the Board under the provisions of the preceding paragraph.

(試験実施地)

(Places Where Examination is Held)

第二条 公認会計士試験は、毎年一回以上、東京都、大阪府、北海道、宮城県、愛知県、石川県、広島県、香川県、熊本県、福岡県、沖縄県その他審査会の指定する場所において行う。

Article 2 The certified public accountant examination shall be held at least once a year in the Metropolis of Tokyo, Osaka Prefecture, Hokkaido, Miyagi Prefecture, Aichi Prefecture, Ishikawa Prefecture, Hiroshima Prefecture, Kagawa Prefecture, Kumamoto Prefecture, Fukuoka Prefecture, Okinawa Prefecture and other places designated by the Board.

(受験願書)

(Examination Application Form)

第三条 公認会計士試験を受けようとする者は、審査会の定める様式の受験願書を公認会計士試験を受けようとする場所を管轄する財務局長（当該場所が福岡財務支局の管轄区域内にある場合には、福岡財務支局長。次項において同じ。）を経由して、審査会の会長（以下「会長」という。）に提出しなければならない。

Article 3 (1) A person who intends to take the certified public accountant examination shall submit an examination application form using the form specified by the board to the chairperson of the board (hereinafter referred to as the "chairperson") through the Director-General of the Local Finance Bureau having jurisdiction over the place where the person intends to take the certified public accountant examination (or, if such place is within the jurisdictional district of Fukuoka Local Finance Branch Bureau, the Director general of Fukuoka Local Finance Branch Bureau; the same shall apply in the following paragraph).

2 前項の受験願書は、財務局長が受理した時に会長に提出されたものとみなす。

(2) An examination application form set forth in the preceding paragraph shall be deemed to have been submitted to the chairperson when the director general of the local finance bureau has received it.

3 公認会計士法（以下「法」という。）第九条第三項又は第十条第二項の申請は、第一項の受験願書に法第九条第三項又は第十条第二項に規定する試験の免除を希望する旨を記載してしなければならない。

(3) The application set forth in Article 9, paragraph (3) or Article 10, paragraph (2) of the Certified Public Accountants Act (hereinafter referred to as the "Act") shall be made by stating the fact that the applicant wishes to be exempted from the examination prescribed in Article 9, paragraph (3) or Article 10, paragraph (2) of the Act in the written application for examination referred to in paragraph (1).

4 前項の申請を行う場合にあっては、法第九条第三項の申請については第九条第二項の書面の写しを、法第十条第二項の申請については第九条第三項の書面の写しを、それぞれ第一項の受験願書に添付しなければならない。

(4) When filing the application referred to in the preceding paragraph, a copy of

the document referred to in Article 9, paragraph (2) must be attached to the written application for examination referred to in paragraph (1) for the application referred to in Article 9, paragraph (3) of the Act, and a copy of the document referred to in Article 9, paragraph (3) must be attached to the written application for examination referred to in paragraph (1) for the application referred to in Article 10, paragraph (2) of the Act.

(試験科目の分野及び範囲)

(Fields and Scope of Examination subjects)

第四条 法第八条第一項第一号に規定する内閣府令で定める分野は、次に掲げる分野とする。

Article 4 (1) Fields to be specified by a Cabinet Office Ordinance prescribed in Article 8, paragraph (1), item (i) of the Act shall be the following fields:

一 簿記

(i) Bookkeeping

二 財務諸表論

(ii) Financial statement accounting

三 前二号に掲げるもののほか、企業等の外部の利害関係者の経済的意思決定に役立つ情報を提供することを目的とする会計の理論

(iii) In addition to what is listed in the preceding two items, accounting theories that purport to provide useful information in making financial decisions for an interested person outside a corporation, etc.

2 法第八条第一項第二号に規定する内閣府令で定める分野は、次に掲げる分野とする。

(2) Fields to be specified by a Cabinet Office Ordinance prescribed in Article 8, paragraph (1), item (ii) of the Act shall be the following fields:

一 原価計算

(i) Cost accounting

二 前号に掲げるもののほか、企業等の内部の経営者の意思決定及び業績管理に役立つ情報を提供することを目的とする会計の理論

(ii) In addition to what is listed in the preceding item, accounting theories that purport to provide useful information in making decisions and managing performance for managers inside a corporation, etc.

3 法第八条第一項第四号に規定する内閣府令で定める分野は、次に掲げる分野とする。

(3) Fields to be specified by a Cabinet Office Ordinance prescribed in Article 8, paragraph (1), item (iv) of the Act shall be the following fields:

一 会社法

(i) Companies Act

二 商法（海商並びに手形及び小切手に関する部分を除く。）

(ii) Commercial Code (excluding the portion that relates to marine commerce, and negotiable instruments and checks)

三 金融商品取引法（企業内容等の開示に関する部分に限る。）

(iii) Financial Instruments and Exchange Act (limited to the portion that relates to the disclosure of corporate affairs)

四 前三号に掲げるもののほか、監査を受けるべきこととされる組合その他の組織に関する法

(iv) In addition to what is listed in the preceding three items, laws concerning partnerships and other organizations that are to be audited

4 法第八条第二項第四号に規定する内閣府令で定める分野は、次に掲げる分野とする。

(4) Fields to be specified by a Cabinet Office Ordinance prescribed in Article 8, paragraph (2), item (iv) of the Act shall be the following fields:

一 法人税法

(i) Corporate Tax Act

二 所得税法

(ii) Income Tax Act

三 前二号に掲げるもののほか、租税法総論及び消費税法、相続税法その他の租税法各論

(iii) In addition to what is listed in the preceding two items, tax law general, and particulars of consumption tax law, inheritance tax law and other tax laws

5 法第八条第一項各号又は第二項各号に掲げる試験科目のうち、次の各号に掲げる試験科目の範囲については、当該各号に定めるところによる。

(5) The scope of examination subjects listed in each of the following items of the examination subjects listed in each item of Article 8, paragraph (1) or (2) of the Act shall be as prescribed in the respective item:

一 監査論 金融商品取引法（昭和二十三年法律第二十五号）及び会社法（平成十七年法律第八十六号）に基づく監査制度及び監査諸基準その他の監査理論

(i) Auditing: Audit system, various audit standards and other auditing in accordance with the Financial Instruments and Exchange Act (Act No.25 of 1948) and Companies Act (Act No.86 of 2005)

二 経営学 経営管理及び財務管理の基礎的理論

(ii) Business administration: Basic theories of business management and financial management

三 経済学 ミクロ経済学、マクロ経済学その他の経済理論

(iii) Economics: Micro economics, macro economics and other economic theories

四 統計学 記述統計及び推測統計の理論並びに金融工学の基礎的理論

(iv) Statistics: Theories of descriptive statistics and inferential statistics, and basic theories of financial engineering

（試験免除の申請等）

(Application for Exemption of Examination, etc.)

第五条 法第九条第一項若しくは第二項又は第十条第一項の申請は、審査会の定める様式の公認会計士試験免除申請書を会長に提出してしなければならない。

Article 5 (1) The application set forth in Article 9, paragraph (1) or (2), or Article 10, paragraph (1) of the Act shall be made by submitting a written application for exemption from the certified public accountant examination in the form specified by the board to the chairperson.

2 前項の申請書には、法第九条第一項各号若しくは第二項各号又は第十条第一項各号に該当することを証する書面を添付しなければならない。

(2) The written application set forth in the preceding paragraph shall have attached a document certifying that one of the items in Article 9, paragraph (1) or (2), or one of the items in Article 10, paragraph (1) is applicable.

3 第一項に規定する申請があった場合において、当該申請に係る試験を免除し、又は免除しないこととしたときは、会長は、その旨を申請者に通知しなければならない。

(3) Where the application set forth in paragraph (1) has been made, if the chairperson has determined that the examination related to the application should or should not be exempted, the chairperson shall notify the applicant to that effect.

4 会長は、第一項の申請書を受理してから一月以内に、前項の通知をするよう努めるものとする。

(4) The chairperson shall endeavor to provide notice set forth in the preceding paragraph within one month of the receipt of the application set forth in paragraph (1).

5 前項の期間には、次に掲げる期間を含まないものとする。

(5) The period set forth in the preceding paragraph shall not include the following periods:

一 当該申請を補正するために要する期間

(i) A period necessary to correct the application

二 当該申請をした者が当該申請の内容を変更するために要する期間

(ii) A period necessary for the applicant to change the contents of the application

三 当該申請をした者が当該申請に係る審査に必要と認められる資料を追加するために要する期間

(iii) A period necessary for the applicant to add materials that are found to be necessary for a review related to the application

(特定の学位による短答式による試験科目の一部免除)

(Partial Exemption from the Short-Answer Test Subjects Based On a Specific Degree)

第六条 法第九条第二項第二号に規定する研究は、次に掲げる科目に関する研究とする。

Article 6 (1) The study prescribed in Article 9, paragraph (2), item (ii) of the Act shall be a study on the following subjects:

一 簿記、財務諸表その他の財務会計に属する科目に関する研究

(i) Study on the subject that belongs to bookkeeping, financial statements and

other financial accounting

二 原価計算その他の管理会計に属する科目に関する研究

(ii) Study on the subject that belongs to cost accounting and other management accounting

三 監査論その他の監査に属する科目に関する研究

(iii) Study on the subject that belongs to auditing and other general auditing

2 法第九条第二項第二号に規定する文部科学大臣の定める学位で内閣府令で定めるものは、前項第一号に規定する科目を十単位以上並びに同項第二号及び第三号に規定する科目をそれぞれ六単位以上履修し、かつ、同項各号に規定する科目を合計で二十八単位以上履修した上で修得した学位規則（昭和二十八年文部省令第九号）第五条の二に定める修士（専門職）の学位とする。

(2) A degree to be specified by the Minister of Education, Culture, Sports, Science and Technology prescribed in Article 9, paragraph (2), item (ii) of the Act that is to be specified by a Cabinet Office Ordinance shall be a master's degree (professional degree) prescribed in Article 5-2 of the Ordinance on Degree (Ordinance of the Ministry of Education, Science and Culture No.9 of 1953) conferred upon acquiring 10 credits or more for the subjects prescribed in item (i) of the preceding paragraph, 6 credits or more each for the subjects prescribed in items (ii) and (iii) of the same paragraph, and the total of 28 credits or more for the subjects prescribed in each item of the same paragraph.

3 前項の単位の計算方法は、大学設置基準（昭和三十一年文部省令第二十八号）第二十一条第二項の規定の例による。

(3) The method of credits calculation set forth in the preceding paragraph shall be in accordance with the provisions of Article 21, paragraph (2) of the Standards for Establishment of Universities (Ordinance of the Ministry of Education, Science and Culture No. 28 of 1956).

（実務経験による短答式試験科目の免除）

(Partial Exemption from the Short-Answer Test Subjects Based on Work Experience)

第七条 公認会計士法施行令（昭和二十七年政令第三百四十三号。以下「施行令」という。）第一条の二に規定する内閣府令で定める法人は、次の各号に掲げるものとする。この場合において、次の各号（第三号、第四号及び第十二号を除く。）に定める法人が、法令に基づき、免除申請者の同条に規定する会計又は監査に関する事務又は業務に従事した期間を通じて、公認会計士又は監査法人の監査を受けていることを要する。

Article 7 (1) A judicial person to be specified by a Cabinet Office Ordinance prescribed in Article 1-2 of the Order for Enforcement of the Certified Public Accountants Act (Cabinet Order No. 343 of 1952; hereinafter referred to as the "Order for Enforcement") shall be as listed in the following items. In this case, a judicial person prescribed in each of the following items (excluding those listed in items (iii), (iv), and (xii)) shall have been audited by a certified public

accountant or an audit corporation in accordance with laws and regulations while the applicant for the exemption was engaging in the affairs or services related to accounting or auditing prescribed in the same Article.

一 上場会社等（金融商品取引法施行令（昭和四十年政令第三百二十一号）第二十七条の二各号に掲げる有価証券（金融商品取引法第二条第一項第十一号に掲げる有価証券及び当該有価証券に係るもの並びに同法第六十七条の十八第四号に規定する取扱有価証券に該当するものを除く。）の発行者をいう。）

(i) Listed Company, etc. (which means an issuer of the Securities stated in the items of Article 27-2 of Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965) (excluding the securities stated in Article 2, paragraph (1), item (xi) of the Financial Instruments and Exchange Act and those related to those the securities, and those falling under the tradable securities prescribed in Article 67-18, item (iv) of that Act));

二 会社法第二条第六号に規定する大会社

(ii) Large company prescribed in Article 2, item (vi) of the Companies Act

三 国

(iii) State

四 地方公共団体

(iv) Local government

五 預金保険法（昭和四十六年法律第三十四号）第二条第一項に規定する金融機関であつて、法令の規定により公認会計士又は監査法人の監査を受けなければならない法人

(v) Judicial person that is a financial institution prescribed in Article 2, paragraph (1) of the Deposit Insurance Act (Act No. 34 of 1971) and is required to be audited by a certified public accountant or an audit corporation in accordance with laws and regulations

六 保険業法（平成七年法律第百五号）第二条第二項に規定する保険会社

(vi) Insurance company prescribed in Article 2, paragraph (2) of the Insurance Business Act (Act No. 105 of 1995)

七 農林中央金庫

(vii) Norinchukin bank

八 独立行政法人通則法（平成十一年法律第百三号）第三十九条の規定により会計監査人の監査を受けなければならない独立行政法人

(viii) Incorporated administrative agency that is required to be audited by an accounting auditor pursuant to the provisions of Article 39 of the Act on General Rules of Incorporated Administrative Agency (Act No. 103 of 1999)

九 国立大学法人及び大学共同利用機関法人

(ix) Incorporated national university and inter-university research institute corporation

十 地方独立行政法人法（平成十五年法律第百十八号）第三十五条の規定により会計

監査人の監査を受けなければならない地方独立行政法人

- (x) Local incorporated administrative agency that is required to be audited by an accounting auditor pursuant to the provisions of Article 35 of the Local Incorporated Administrative Agency Act (Act No. 118 of 2003)

十一 第一号及び第二号並びに第五号から前号までに準ずる法人であつて、法令の規定に基づき公認会計士又は監査法人の監査を受けなければならない法人

- (xi) Judicial person that is a judicial person similar to those set forth in items (i), (ii), and (v) to (x) and is required to be audited by a certified public accountant or an audit corporation in accordance with the provisions of laws and regulations

十二 企業会計の基準の設定、原価計算の統一若しくは監査基準の設定その他の企業会計制度又は監査制度の整備改善を行う法人

- (xii) Judicial person that establishes corporate accounting standards, unifies cost accounting, or establishes audit standards, or prepares or improves other corporate accounting systems or audit systems

2 施行令第一条の二に規定する会計又は監査に関する事務又は業務のうち内閣府令で定めるものは、次の各号に定める法人の区分に応じ、当該各号に定めるものとする。

(2) Affairs or services related to accounting or audit prescribed in the Order for Enforcement that are to be specified by a Cabinet Office Ordinance shall be as prescribed in each of the following items depending upon the classification of the judicial person prescribed in the respective item:

一 前項第一号及び第二号並びに第五号から第十一号までに掲げる法人 当該法人の財務書類の調製に係る事務（特別の判断を要しない機械的な事務を除く。）又は業務並びに当該法人の内部における会計に関する監査に係る業務

- (i) Judicial person listed in items (i), (ii) and (v) to (xi) of the preceding paragraph: Affairs related to the preparation of financial documents of said judicial person (excluding mechanical affairs that do not require any special decision-making) or services, and services related to audits concerning internal accounting of said judicial person

二 国又は地方公共団体の機関 前項第一号及び第二号並びに第五号から第十一号までに掲げる法人の会計に関する検査若しくは監査（直接従事する場合に限る。）、又は企業会計の基準の設定、原価計算の統一若しくは監査基準の設定その他の企業会計制度若しくは監査制度の整備改善に関する事務（特別の判断を要しない機械的な事務を除く。）若しくは業務

- (ii) State or local governmental agency: Inspection or auditing (limited to cases where they are directly carried out) related to accounting of a judicial person listed in items (i), (ii), and (v) to (xi) of the preceding paragraph, establishment of corporate accounting standards; unification of cost accounting or establishment of audit standards or any other affairs (excluding mechanical affairs that do not require any special decision-making) or services related to the preparation or improvement of corporate

accounting systems or audit systems

三 前項第十二号に掲げる法人 企業会計の基準の設定、原価計算の統一若しくは監査基準の設定その他の企業会計制度又は監査制度の整備改善に関する事務（特別の判断を要しない機械的な事務を除く。）又は業務

(iii) Judicial person listed in item (xii) of the preceding paragraph: the affairs (excluding mechanical affairs that do not require special judgement) or services concerning establishment of corporate accounting standards, unification of cost accounting, or establishment of audit standards, or development and improvement of corporate accounting systems or audit systems

（認定基準の公告）

(Public Notice of Standards for Recognition)

第八条 審査会は、施行令第一条の三に規定する認定の基準を定めたときは、官報で公告する。

Article 8 The Board shall, when it has established the standards for recognition prescribed in Article 1-3 of the Act for Enforcement, give a public notice through the Official Gazette.

（試験合格者等の公告等）

(Public Notice, etc. of Persons Who Passed Examination, etc.)

第九条 会長は、公認会計士試験に合格した者に、法第十二条の規定により当該試験に合格したことを証する証書を授与するほか、その者の氏名及び受験番号を官報で公告する。

Article 9 (1) The chairperson shall, in addition to awarding to a person who has passed the certified public accountant examination a certificate certifying that the person has passed said examination pursuant to the provisions of Article 12 of the Act, give a public notice of the name and examination number of such person through the Official Gazette.

2 会長は、法第八条第一項の短答式による試験に合格した者に、当該試験に合格したことを証する書面を交付するとともに、その者の受験番号を官報で公告する。

(2) The chairperson shall issue to a person who has passed the examination by way of the short-answer test set forth in Article 8, paragraph (1) of the Act a document certifying that the person has passed such examination and give a public notice of the examination number of such person through the Official Gazette.

3 会長は、法第十条第二項に規定する相当と認める成績を得た者に、当該成績を得たことを証する書面を交付する。

(3) The chairperson shall issue to a person who has gained scores that are found to be reasonable prescribed in Article 10, paragraph (2) of the Act a document certifying that the person has gained such scores.

(電子情報処理組織による提出等の特則)

(Special Provisions on Submission by Means of an Electronic Data Processing System)

第十条 情報通信技術を活用した行政の推進等に関する法律（平成十四年法律第百五十一号。以下この条において「情報通信技術活用法」という。）第六条第一項の規定により同項に規定する電子情報処理組織を使用して第三条第一項の受験願書の提出、同条第三項の申請又は第五条第一項の申請（以下この条において「提出等」という。）を行う者については、内閣府の所管する金融関連法令に係る情報通信技術を活用した行政の推進等に関する法律施行規則（平成十五年内閣府令第十三号）第四条第二項の規定は、適用しない。

Article 10 (1) The provisions of Article 4, paragraph (2) of the Regulations for Enforcement of the Act on the Advancement of Government Administration Processes That Use Information and Communications Technology (Cabinet Office Order No. 13 of 2003) do not apply to a person who submits a written application for examination referred to in Article 3, paragraph (1), files an application referred to in paragraph (3) of that Article, or files an application referred to in Article 5, paragraph (1) (referred to as "submission or filing of application" below in this Article) using an electronic data processing system prescribed in Article 6, paragraph (1) of the Act on the Advancement of Government Administration Processes That Use Information and Communications Technology (Act No. 151 of 2002; referred to as the "Act on Utilization of Information and Communications Technology" below in this Article) pursuant to the provisions of that paragraph.

2 前項の提出等を行おうとする者は、提出等を行う者の氏名その他必要な事項を審査会が指定する方法により届け出るとともに、審査会の定めるところにより設定された識別番号及び暗証番号を情報通信技術活用法第六条第一項の申請等を行う者の使用に係る電子計算機から入力して提出等を行わなければならない。

(2) A person who intends to implement the submission or filing of application referred to in the preceding paragraph must give a notification of the name of the person who implements the submission or filing of application and other necessary matters to the Board by the method designated by the Board, as well as implement the submission or filing of application by entering the set identification number and personal identification number using the computer used by the person who carries out the application and other procedures referred to in Article 6, paragraph (1) of the Act on the Utilization of Information and Communications Technology.

3 前項の場合における情報通信技術活用法第六条第四項に規定する氏名又は名称を明らかにする措置であって主務省令で定めるものは、前項の識別番号及び暗証番号を同条第一項の申請等を行う者の使用に係る電子計算機から入力して提出等を行うことをいう。

(3) The measures for clarifying the name prescribed in Article 6, paragraph (4) of the Act on the Utilization of Information and Communications Technology in the case stated in the preceding paragraph, which is specified by order of the competent ministry, means implementing the submission or filing of application by entering the set identification number and personal identification number referred to in the preceding paragraph using the computer used by the person who carries out the application and other procedures referred to in paragraph (1) of that Article.

(受験手数料の納付)

(Payment of Examination Fees)

第十一条 法第十一条第一項に規定する受験手数料は、第三条第一項の受験願書に、施行令第六条に規定する金額に相当する額の収入印紙を貼って、納付するものとする。

Article 11 The examination fee prescribed in Article 11, paragraph (1) of the Act is to be paid by affixing a revenue stamp for the amount equivalent to the amount prescribed in Article 6 of the Order for Enforcement to the written application for examination referred to in Article 3, paragraph (1).