## 關島考區最新資訊公告

Pursuant to Guam Public Law 33-193, the amended §35105(d)(2) of Chapter 35, Title 22, Guam Code Annotated, provides that "... the educational requirement, which must be met before an applicant is qualified to take the examination prescribed in §35105(d)(1), may be fulfilled by the completion of such educational requirement within eighteen (18) months following an applicant's taking of the examination. No credit for the examination shall be granted if the education requirement is not completed within such time." (Emphasis added)

訊息來源:http://www.guamboa.org/pdf/GU\_ExamCandidateEducationPolicy.pdf

- 2017 關島開放學分不足者可先申請考試,然後在第一科考完的18個月內補足學分。
- 此新措施將允許台灣在校生於大三大四時準備美國會計師考試,並可在台美抵免考科優惠條件下於兩年完成 雙照計劃。
- 考試通過的考生申請「通過證明」終身有效,可也不需工作經驗取得 Inactive 執照。
- 關島2016年與美國各州簽署 Mobility Agreement ,可合法在美其他州從事非簽證業務。
- 2021年關島預計將提高考生總學分門檻為150學分。

