

MASSACHUSETTS

INFORMATION FOR FIRST-TIME CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The Massachusetts Board of Public Accountancy (Board) has engaged CPA Examination Services (CPAES), a division of the National Association of State Boards of Accountancy, Inc. (NASBA) for application processing, credential evaluation, and score reporting. Please read this information carefully before completing the application forms.

APPLICATION FORMS

First-time applications must be completed by candidates who:

- ❖ have never taken the Uniform CPA Examination as a candidate of this jurisdiction.
- ❖ have previously applied, but were found ineligible or incomplete to take the examination as an applicant of this jurisdiction.
- ❖ have previously taken the examination as an applicant of another jurisdiction but who have not earned credit.
- ❖ have previously taken the examination as an applicant of another state and wish to transfer credit to this jurisdiction.

ELIGIBILITY OF CANDIDATE TO TAKE THE UNIFORM CPA EXAMINATION (Effective January 1, 2007)

In order to sit for the Uniform CPA Examination for the State of Massachusetts, a candidate must:

- 1) be 18 years of age or older, AND
- 2) have completed 120 of the 150 semester hours (or 180 of the 225 quarter hours) of college or university education from a nationally or regionally accredited institution as required for licensure certification by 252 CMR 2.07(2)(a), AND
- 3) include 21 semester hours of accounting courses including coverage in,
 - financial accounting,
 - auditing,
 - taxation,
 - management/cost accounting, AND
- 4) include 9 semester hours of business courses including coverage in,
 - business law,
 - finance,
 - information systems, AND
- 5) obtain a bachelor's degree.

NOTE: All candidates shall be required to meet the 150 semester hour educational requirement to obtain a CPA License in the State of Massachusetts.

All educational documents including official school transcripts, Certificates of Enrollment, and/or foreign evaluations with foreign transcripts are required to be submitted to CPA Examination Services. These documents may be submitted by applicants separately or included with First-time Application.

COURSE REQUIREMENTS

- ❖ Associate degree/junior college courses will be accepted only if transferred into a four-year bachelor's degree program.
- ❖ Online courses, AP and pass/fail grades are acceptable when an applicant receives credit for the courses at a regionally accredited college or university. These courses must appear on an official transcript.
- ❖ CLEP credit will qualify toward the 150 semester hour rule.
- ❖ Correspondence courses and/or commercial review courses are not acceptable.
- ❖ CPA Review courses are acceptable if credits are awarded by a regionally accredited college or university.
- ❖ Internships in accounting subjects are accepted to meet accounting course requirements.
- ❖ Personal finance is not an acceptable course to meet the finance course requirement.

TRANSCRIPTS

I. Applicants who have completed all educational requirements at the time of application must:

- ❖ submit to CPA Examination Services relevant official transcript(s) from each institution at which original credit toward the educational requirement has been earned.
- ❖ The official transcript(s) may be submitted by applicant.
- ❖ Photocopies of transcripts are not acceptable.
- ❖ Transcripts “Issued to Student” are acceptable if received in a sealed envelope.
- ❖ If required documentation is not received, the application will be determined to be incomplete and the candidate will not be permitted to take the examination and will forfeit the application fee paid.

II. Applicants who are currently enrolled in college at the time of application must:

- ❖ submit to CPA Examination Services relevant official transcript(s) from each institution at which original credit toward the educational requirement has been earned.
- ❖ submit to CPA Examination Services a completed Certificate of Enrollment form. This form is evidence that the applicant is currently enrolled and that all courses and graduation requirements will be completed prior to the date that the candidate sits for the first section of the CPA Examination. The form must be signed by an authorized official of the college and signed by the applicant.
- ❖ The official transcript(s) and Certificate of Enrollment form may be submitted by the applicant.
- ❖ If required documentation is not received, the application will be determined to be incomplete and the candidate will not be permitted to take the examination and will forfeit the application fee paid.

After all educational requirements have been met, the applicant must:

- ❖ submit to CPA Examination Services official transcript to confirm degree conferral and satisfactory completion of courses within 90 days from the date that the candidate sat for the first section of the examination.
- ❖ The final official transcript must display satisfactory completion of all courses and the degree graduation date.
- ❖ The official transcript may be submitted by the applicant in a sealed envelope.

These applicants are advised:

- ❖ Examination scores will be released. However, the applicant will not be permitted to take future examinations until CPA Examination Services receives the final official transcript.
- ❖ Failure to provide the final official transcript within the 90 days of sitting for the first examination section(s) or to successfully complete the courses and/or degree requirements as indicated on the Certificate of Enrollment will result in the examination score(s) being voided.
- ❖ If the required final official transcript is not received, the application will be determined to be incomplete and the applicant will NOT receive any credit for any Uniform CPA Examination section

taken, and will NOT be permitted to take any future examinations and will be required to reapply as a First-time applicant.

III. Applicants who have completed educational requirements at institutions outside the U.S. must:

- ❖ have their educational credentials evaluated by the [Center for Educational Documentation](#).
- ❖ obtain the form to request this service from the evaluation service agency.
- ❖ submit their foreign transcript(s) from each institution at which original credit toward the educational requirement has been earned to the evaluation service agency.
- ❖ The evaluation of the foreign transcript(s) must be a course-by-course comparison to Massachusetts requirements.
- ❖ Completed original evaluations must be submitted to CPA Examination Services. The original evaluation may be submitted by applicant. Photocopies are not acceptable.
- ❖ If required documentation is not received, the application will be determined to be incomplete and the applicant will not be permitted to take the examination and will forfeit the application fee paid.

APPLICANTS WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration accommodations are available for applicants who qualify. Such applicants must obtain a form to request special accommodations from CPA Examination Services. The completed form must be returned to CPA Examination Services with all required documentation. This form may be obtained on our website at www.nasba.org.

MATERIALS TO BE SUBMITTED

➤ **Online First-time Application:** you are required to submit the following to CPAES:

- 1) Official transcript(s). Submission by applicant or school to CPAES.
- 2) Certificate of Enrollment, if applicable. Submission by applicant or school to CPAES.
- 3) Foreign Evaluation with foreign transcripts, if applicable. Submission by applicant or evaluation agency to CPAES.
- 4) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
- 5) Authorization for Interstate Exchange of Score Information, if applicable. Directly from the office of the state board to CPAES.

Applicants are advised to request submission of all forms to CPAES prior to applying for the examination.

➤ **Paper First-time Application:** you are required to submit the following to CPAES:

- 1) Completed, signed first-time paper application.
- 2) Payment document for application and examination fees.
 - Certified check or money order made payable to CPA Examination Services. Notate your name and sections to be taken in the “Memo” section.
- 3) Official transcript(s). Submission by applicant or school to CPAES.
- 4) Certificate of Enrollment, if applicable. Submission by applicant or school to CPAES.
- 5) Foreign Evaluation with foreign transcripts, if applicable. Submission by applicant or evaluation agency to CPAES.
- 6) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
- 7) Authorization for Interstate Exchange of Score Information, if applicable. Directly from the office of the state board to CPAES.

Applicants are advised to request submission of transcripts, Certificate of Enrollment and foreign evaluations to CPAES prior to applying for the examination. All other forms should be included along with original First-time Application.

APPLICATION AND EXAMINATION FEES

All candidates are required to pay both an application fee and an examination fee upon submission of the first-time application.

Application fee (non-refundable):		\$ 195.00
Examination fee:		
Auditing and Attestation	(AUD)	\$ 195.35
Business Environment and Concepts	(BEC)	\$ 176.25
Financial Accounting and Reporting	(FAR)	\$ 195.35
Regulation	(REG)	\$ 176.25

Applicants are able to apply for one or more sections of the examination at a time; however, are advised to only apply for a section of the examination if they are ready to take it within the next **six** months.

Forms of Payment

Online application/registration

The only form of payment is via credit card (MasterCard, VISA or Discover only). To apply for the CPA Examination online, please visit cpacentral.nasba.org. You will be asked to create a user account. Registering for a user account will allow you to apply for the exam, maintain your current information, view your scores, check your application status and reprint your Notice(s) To Schedule.

Paper Application

The acceptable forms of payments are: Certified check, money order or company check. Certified checks, money orders or company checks must be drawn through a U.S. bank and made payable to CPA Examination Services. All fees must be paid at the time of application and must be in U.S. dollars.

A fee of \$35.00 will be charged for a report of insufficient funds by the bank.

WITHDRAWAL/REFUND/EXTENSIONS

There is no provision for withdrawing from the examination, refunding fees or extending the expiration date of the Notice to Schedule.

Applicants with documented hardships may request an exception to policy under the following criteria:

- VISA rejections;
- Military Deployment;
- Medical emergency;
- Death in immediate family.

Applicants must submit an Exception to Policy form (located at www.nasba.org) with supporting documentation for consideration. The request must be received no later than 30 days from the date of the documented hardship.

NOTICE TO SCHEDULE (NTS)

Applicants are advised to see the Candidate Bulletin at www.nasba.org for complete instructions. After eligibility to take the examination is determined, NASBA will issue an NTS to applicants. The NTS is sent via the method of notification selected by the applicant.

The NTS is valid for one testing event or six months, whichever is first exhausted for each examination section. The email is sent from cbtnnts@nasba.org. If the NTS is not received within four weeks of submitting a First-time Application, contact CPA Examination Services via email at cpaexam@nasba.org.

If your NTS expires prior to taking the examination section(s), applicants will not be able to reschedule, receive a credit or receive a refund on any of the fees paid and will have to reapply for the examination and pay the appropriate fees.

The NTS must be presented for entry at the testing center. Applicants arriving without an NTS will be denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

The NTS can be reprinted at www.nasba.org.

SCHEDULING THE EXAMINATION

Upon receipt of the NTS, applicants are required to contact Prometric at www.prometric.com/CPA/default.htm to schedule the examination. The scheduling, rescheduling or cancellation of testing appointments is done through Prometric. See the Candidate Bulletin located at www.nasba.org for complete instruction on how to schedule, reschedule or cancel an appointment. Applicants may be required to pay a penalty and/or forfeit examination fees, depending on when Prometric is notified of the change or cancellation.

A list of test centers is available at www.prometric.com. CPAES does not control space availability or location of the test centers. Applicants arriving for a testing appointment anytime after the scheduled appointment time may result in being denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

EXAMINATION CREDIT

Applicants may take the examination sections individually and in any order. Applicants shall be deemed to have passed the examination if the candidate obtains credit for passing each of the four examination sections. The passing score for each section is 75. Credit for passing an examination section shall be valid from the date of the examination regardless of the date on which the candidate receives actual notice of the passing score.

Credit for any section passed shall be valid for 18 months from the date the candidate took that section regardless of the number of sections taken or the scores on any failed sections. Applicants shall pass all four examination sections within a rolling 18 month period that begins on the testing date the first examination section was passed. Applicants who do not pass all four examination sections within the 18 month period shall lose credit for each section passed outside the period and must retake those sections.

Applicants cannot retake failed sections within the same testing window.

EDUCATION REQUIREMENTS FOR ISSUANCE OF CERTIFICATE AS CERTIFIED PUBLIC ACCOUNTANT

(1) A candidate who is applying for a certificate as a Certified Public Accountant (CPA) for the State of Massachusetts is required by the Board to;

- ❖ submit an official Academic Evaluation For Certification Report from CPA Examination Services (as evidence of meeting the following education requirements within three years of the date of which the candidate received notification that he or she has passed all four sections of the Uniform CPA Examination).

(2) Education Requirements: A candidate for a Certificate as a Certified Public Accountant shall Complete 150 semester hours (225 quarter hours) of college or university education to include a bachelor's degree from a nationally or regionally accredited institution. For the purposes of determining equivalence of quarter hours,

4½-quarter hours will equal three credit hours. The Board will review successful completion of three-quarter hour courses; provided that the accounting and business course requirements total 36-quarter hours each.

The candidate must have completed the 150 hour education requirement for eligibility for a Certificate as a Certified Public Accountant in accordance with one of the following four provisions. Associate Degree/Junior College courses will be accepted only if transferred into a four year bachelor's degree program:

1. Earned a graduate degree in accounting from a program at a nationally or regionally accredited college or university that is further accredited by the Association to Advance Collegiate Schools of Business (AACSB). Programs not accredited by AACSB must be approved by the Board as having substantially equivalent educational program requirements. The Board, or an Educators Credential Committee appointed by the Board, will review the graduate accounting programs of a nationally or regionally accredited college or university to determine if such programs are substantially equivalent to AACSB standards, upon a written request from such college or university. The Educators Credential Committee will consist of at least three accounting educators selected by the Board from the faculty of nationally or regionally accredited educational institutions located in the Commonwealth of Massachusetts;

2. Earned a graduate degree in accounting, business administration or law from a nationally or regionally accredited college or university. This degree must include 30 semester hours (45 quarter hours) of accounting at the undergraduate level, or 18 semester hours (27 quarter hours) of accounting at the graduate level. The accounting credits shall include coverage in financial accounting, auditing, taxation, and management accounting. In addition, the degree must include or be supplemented by 24 semester hours (36 quarter hours) of business courses (other than accounting courses) at the undergraduate level or 18 semester hours (27 quarter hours) at the graduate level, or an equivalent combination thereof;

3. Earned at least a bachelor's degree in business from a nationally or regionally accredited college or university. This degree must include 30 semester hours (45 quarter hours) of accounting courses. The accounting credits shall include coverage in financial accounting, auditing, taxation, and management accounting. In addition, the degree must include, or be supplemented by, 24 semester hours (36 quarter hours) of business courses other than accounting courses. These business courses shall include coverage in the areas of business law, information systems, finance, and coverage in at least one of the areas of economics, business organizations, professional ethics, and/or business communication; or

4. Earned a bachelor's degree from a nationally or regionally accredited college or university. This degree must include, or be supplemented by, 30 semester hours (45 quarter hours) in accounting courses at the undergraduate level. The accounting credits shall include at least three semester hours in each of the subject areas of financial accounting, auditing, taxation, and management accounting. In addition, the degree must include, or be supplemented by, 24 semester hours (36 quarter hours) of business courses at the undergraduate level, to include at least three semester hours in the subject areas of business law, business information systems, professional ethics and finance. Courses in business management of organizations, economics, and/or business communication may be included for the business course requirements.

(3) An application for the Academic Evaluation for Certification Report can be obtained on NASBA's website at www.nasba.org.

RULES AND REGULATIONS OF THE BOARD

Candidates may obtain rules and regulation information through the [Board's website](#). DO NOT apply for licensure until you receive a written congratulatory letter from CPA Examination Services and instructions on how to apply. Your license application may be rejected if improperly filed.

NAME, ADDRESS or SOCIAL SECURITY NUMBER CHANGE

Candidate information changes such as name, address or social security number must be submitted in writing to CPA Examination Services. Candidates must submit the Address/Name Change Form located at www.nasba.org with supporting documentation.

Scores

Score Notices are mailed to the address on file. Candidates are advised to submit Address/Name Change Form at least two weeks prior to the release of scores.

CONTACT US

Mailing Address
CPA Examination Services
Massachusetts Coordinator
PO Box 198469
Nashville, TN 37219-8469

Toll-free: 800-CPA-EXAM

Direct: 615.880.4250
Web: www.nasba.org

Fax: 615.880.4290
Email: cpaes-ma@nasba.org

800-CPA-EXAM Call Center hours:
Monday - Thursday: 8 a.m. – 2 a.m., Eastern Time.
Friday: 8 a.m. – 6 p.m., Eastern Time.