

MASSACHUSETTS

INFORMATION FOR RE-EXAMINATION CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The Massachusetts State Board of 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.

ARE YOU A RE-EXAMINATION CANDIDATE?

Re-examination candidates are those who:

- ❖ have previously applied to CPA Examination Services and were found eligible to take any section(s) of the CPA Examination for this state.
- ❖ have previously applied as candidates of this state and were found eligible but have not yet taken the examination.
- ❖ have taken the examination as candidates of this state, transferred to another state, and now wish to return to this state.

Candidates who have previously applied and sat but were currently enrolled in college at the time of application (Certificate of Enrollment form), are NOT automatically considered Re-examination candidates.

ELIGIBILITY FOR RE-EXAMINATION

Re-examination candidates must have completed all educational requirements and have the academic institution(s) submit to CPA Examination Services an official transcript. The official transcript must display satisfactory completion of all courses and the degree graduation date.

Candidates who have previously applied and sat but were currently enrolled in college at the time of application must:

- ❖ have the academic institution(s) submit to CPA Examination Services an official transcript to confirm degree conferral and satisfactory completion of courses.
- ❖ The final official transcript must display satisfactory completion of all courses and the degree graduation date.
- ❖ Examination scores will not be released nor will the candidate be permitted to take future examinations until CPA Examination Services receives the final official transcript.
- ❖ Failure 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 candidate will NOT receive examination score(s), 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.

CANDIDATES WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration accommodations are available for re-examination candidates who qualify. Such applicants may need to submit a form to request special accommodations from CPAES, along with all required documentation. This form may be obtained on our website at www.nasba.org. Please read the instructions on the form for further details.

REGISTRATION PROCESS

Re-examination candidates may register online at cpacentral.nasba.org via credit card (VISA, MasterCard or Discover only).

To begin the online re-examination application process, candidates will need to create a user account in the application system if they haven't already. After logging into the system with their unique username and password, previous application information must be imported. To do this, candidates will need to know the jurisdiction in which they sat for the examination as first-time candidates, and their Jurisdiction ID Number. If it cannot be located, the Jurisdiction ID number may be requested at cpajurid@nasba.org.

Re-examination candidates may also register via certified check, money order, or company check, made payable to CPA Examination Services, along with the Re-examination Invoice. This form may be obtained on our website at www.nasba.org.

Certified checks, money orders or company checks must be drawn through a U.S. bank. 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.

REGISTRATION AND EXAMINATION FEES

All candidates are required to pay both a registration fee and an examination fee at the time of registration. The registration fees are:

SECTIONS	FEES
Four sections:	\$177.00
Three sections:	\$157.00
Two sections:	\$137.00
ONE section:	\$117.00

The examination fees are:

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.

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 cbtns@nasba.org. If the NTS is not received within five business days of submitting a re-examination 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.

Once an NTS has been issued, candidates have six months in which to schedule and take the approved examination section(s). Two months out of the six months will be blackout testing months.

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 is 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 the section(s).

Applicants cannot retake a failed section(s) within the same testing window.

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.

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 Service. (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) To obtain an application for the Academic Evaluation for Certification Report, please visit our web site at www.nasba.org, click "EXAMS", click, "CPA EXAM", then select Massachusetts, then click "Licensure Report".

RULES AND REGULATIONS OF THE BOARD

Candidates may obtain rules and regulation information through the Board's web site at: www.mass.gov/dpl/boards/pa.

CONTACT US

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.