



MAURA HEALEY
GOVERNOR

KIM DRISCOLL
LIEUTENANT GOVERNOR

YVONNE HAO
SECRETARY, EXECUTIVE OFFICE
OF ECONOMIC DEVELOPMENT

Commonwealth of Massachusetts
Division of Occupational Licensure
Board of Public Accountancy

1000 Washington Street, Suite 710
Boston, Massachusetts 02118

LAYLA R. D'EMILIA
UNDERSECRETARY, CONSUMER
AFFAIRS AND BUSINESS
REGULATION

SARAH R. WILKINSON
COMMISSIONER, DIVISION OF
OCCUPATIONAL LICENSURE

Interim Policy on New Uniform CPA Examination and Extension of Credits

The Board of Public Accountancy issues this Interim Policy in accordance with the changes to the Computer Based Uniform CPA Examination (CPA Exam) and consistent with transitional steps recommended by the National Association of State Boards of Accountancy (NASBA), which administers the CPA Exam. This Board voted to delegate to its staff the authority to: (1) implement the rollover of credit, and (2) grant extensions of credit for sections of the CPA Exam, both as stated in this Interim Policy. This Interim Policy will remain in full force and effect until amended or repealed by the Board.

Background. The CPA Exam is changing significantly effective January 1, 2024. Under the new Core + Discipline model, all candidates must pass the three “Core” sections of the exam, which are Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Taxation and Regulation (REG). The current BEC section of the exam (Business Environment and Concepts) will end and be replaced by a choice of one Discipline section in which candidates can demonstrate greater skills and knowledge in Business Analysis and Reporting (BAR), Information Systems and Controls (ISC), or Tax Compliance and Planning (TCP). In addition, on December 15, 2023, NASBA will change the rolling credit period to 30 months based on score release date rather than on testing date. The following transition arrangements are intended to bridge the differences between the current and new exams and implement the new CPA licensure model.

New 30-Month Rolling Credit Period. The Board adopts NASBA’s new 30-month rolling credit period. The Board will grant extensions of the 18-month rolling period and implement the 30-month rolling credit period as stated in this Interim Policy.

Extensions of Credits During Public Health Emergency. In response to the significant health, economic, educational, and travel disruptions resulting in CPA Examination candidate hardships, credits that expired during the period of the public health emergency declared by the United States Department of Health and Human Services from January 30, 2020 through May 11, 2023, which have not been subsequently replaced by new credits for the same sections, will be extended through June 30, 2025.

Implementing 30-Month Rollover. Credits received under the existing examination that expire on or after May 12, 2023, and credits received under the revised examination after January 1, 2024 will be valid for 30 months from the date the first passing credit was released by NASBA.



End of BEC Section of CPA Exam. The current BEC section of the exam (Business Environment and Concepts) will end and be replaced by the choice of Discipline sections. NASBA's Gateway system will stop processing Authorizations to Test and Notices to Schedule for BEC on November 15, 2023. The deadline recommended by NASBA for applying to take the current BEC section is November 12, 2023 for re-exam BEC. First-time BEC takers can no longer apply to take BEC after October 1, 2023.

Last Day of Testing Exam Sections That Will Expire NASBA plans the last day of testing for all current CPA Exam sections (AUD, BEC, FAR and REG) to be December 15, 2023, and none of those current sections will be available for testing after that date.

Initial Application Acceptance Dates for New Discipline Sections. NASBA's Gateway system will begin to process Authorizations to Test and Notices to Schedule for new CPA Exam discipline sections BAR, ISC and TCP on November 22, 2023. The first date on which the Board will accept the Notifications to Sit (NTS) for the Discipline sections BAR, ISC, and TCP will be November 27, 2023.

Rollover of Credits and Expiration of Credits: Candidates who have credit for AUD, FAR or REG on the current CPA Exam as of January 1, 2024 will not need to take the corresponding new core section of AUD, FAR or REG on the 2024 CPA Exam. If, however, a candidate loses credit for AUD, FAR or REG after January 1, 2024, they must take the corresponding new Core section of AUD, FAR or REG. Candidates who have credit for BEC on the current CPA Exam as of January 1, 2024, will not need to take any of the three Discipline sections. A candidate who loses credit for BEC after January 1, 2024, must select one of the three Discipline sections to be tested.