

Education Requirements:

Sitting for the CPA Exam and Getting Licensed in Massachusetts



You've likely already done a lot academically, but what "counts" for the purposes of education requirements to sit for the CPA Exam? While recreational electives are fun, sadly there's no jury to hear your case about how frisbee golf or bowling could translate into accounting. Below, we break out the Massachusetts Board of Public Accountancy's education requirements to sit for the Exam and to apply for the CPA license.

120 Semester Hours Required to Sit for the Exam

You can sit for the CPA Exam when you have earned a Bachelor's degree or if your testing date is within 90 days of your degree conferral date. Your degree must consist of a minimum of 120 semester hours (or 180 quarter hours) of credits earned from a nationally or regionally accredited college/university. Out of the 120 credits, 21 must be accounting credits with coverage in financial accounting, audit, management accounting and taxation, and 9 must be business credits with coverage in business law, finance and information systems.

Note: 150 semester hours is still required for licensure.

Pro Tip: While you can sit for the Exam at 120 hours, to be licensed you need to make sure you've met the necessary education requirements. Review the following info for additional details about everything you need on your transcript for licensure.

Education Requirements for CPA Licensure

The 150 credit requirement can be met through a variety of pathways. Choose the path that works best for you!

1. A Master's degree in accounting from a college/university with an accredited accounting program or an accounting program that has been reviewed and accepted by the Massachusetts Board of Public Accountancy (MA BOPA). With this option, you will not need to meet specific course requirements.

OR

2. If you earn a graduate degree in accounting from a school that does not fall within the parameters of Option 1, or if you earn a graduate degree in business administration or law, you will need 18 semester hours of accounting at the graduate level and 18 semester hours of business at the graduate level.

OR

3. If your highest degree is a Bachelor's degree: your degree must include 30 undergraduate semester hours in accounting and 24 undergraduate semester hours in business courses other than accounting courses.

Graduate degrees in business administration include such degrees as Master of Business Administration (MBA), Master of Science in Accounting Information Systems (MSAIS), Master of Science in Finance (MSF) and Master of Taxation (MST).


What kinds of accounting credits are required?

Accounting hours must include courses covering financial accounting, auditing, taxation and managerial accounting.


What types of classes count for the business credit requirements?

Business administration must include business law, information systems, finance and coverage in at least one of the areas of economics, business organizations, professional ethics and/or business communication.



 **Do my hours include a mix of undergraduate and graduate accounting course work?**


If the accounting hours are a mix of graduate and undergraduate, the higher number of required hours applies. A graduate course is equal to 5/3 undergraduate course (i.e. a 3 credit graduate course equals a 5 credit undergraduate course).

 **Massachusetts' rule states I need to earn a degree that is accredited by an accrediting organization—what does that mean?**

A college/university is recognized by the MA BOPA if it is accredited by one of the following regional accrediting associations:

- Council for Higher Education Accreditation (CHEA) Regional Accrediting Organizations
- Middle States Association of Colleges and Schools/Commission on Higher Education
- New England Association of Schools and Colleges
- North Central Association of Schools and Colleges
- Northwest Commission on Colleges and Universities
- Southern Association of Colleges and Schools/Commission on Colleges
- Western Association of Schools and Colleges/Accrediting Commission for Senior Colleges

This information is easily accessible on most college/university websites as they want to promote their accreditation and usually mention it somewhere on their homepage.

 **What if I'm not sure if I'm meeting the education requirements and want to see if a course counts or not?**

The National Association of State Boards of Accountancy (NASBA) no longer offers an optional Advisory Evaluation to identify any academic deficiencies as the educational evaluation is the first part of the Exam application process.

While not a governing body, many MassCPAs student members utilize cpacredits.com for their transcript evaluation services.

Get more detailed information about the requirements to sit for the CPA Exam and the education requirements for licensure:

NASBA:
nasba.org/CPAExam/Massachusetts |
cpaes-ma@nasba | 1.800.272.3926

MA BOPA:
mass.gov/orgs/board-of-public-accountancy |
accountingboard@mass.gov | 617.701.8635

Questions? Contact MassCPAs Director of Academic and Career Development Allie Orlando at aorlando@masscpas.org or 617.556.2991.

