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TEMPORARY ADMINISTRATIVE ORDER
INCLUDING STATEMENT OF NEED & JUSTIFICATION

BOA 3-2021
CHAPTER 801
OREGON BOARD OF ACCOUNTANCY

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ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

FILING CAPTION: Expands coursework subjects accepted regarding eligibility to sit for the Uniform CPA Exam.

EFFECTIVE DATE: 10/29/2021 THROUGH 04/26/2022

AGENCY APPROVED DATE: 10/19/2021

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NEED FOR THE RULE(S):

In January of 2024 the Uniform CPA Exam will be modified and the subject areas that students are tested on will be expanded. The coursework subjects added to the rule are subjects that will assist students in their preparation for the Uniform CPA Exam. In addition, these changes further align the Board's rules with the UAA Model Curriculum document published by the National Association of State Boards of Accountancy (NASBA) in June 2021.

JUSTIFICATION OF TEMPORARY FILING:

Due to the timing and roll out of the changes to the Uniform CPA Exam in January 2024, it is necessary that students be allowed to gain credit for the additional types of coursework, as soon as possible, that will assist them in preparation for the Uniform CPA Exam. The Board received input from many Oregon universities regarding the urgent need for this rule change to ensure all CPA students, but especially CPA students who face financial hardship, will receive the education needed to not only pass the Uniform CPA Exam, but will also assist them to be successful in their careers. The Board met on October 19, 2021 to consider written and oral comment from stakeholders, reviewed the proposed rule changes and approved moving forward with a temporary and permanent rule change to allow for this change to happen expeditiously.

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE:

AMEND: 801-010-0050

RULE SUMMARY: This amendment expands the types of coursework subjects accepted in order to be eligible to sit for the Uniform CPA Exam.

CHANGES TO RULE:

801-010-0050
Application for Uniform CPA Examination ¶

(1) Definitions. ¶

(a) Authorization to Test (ATT): Issued by the Board of Accountancy to eligible exam candidates to authorize the candidate to test for specified sections of the CPA exam. The ATT may be issued for one or more CPA exam sections. Each ATT authorizes the candidate to take each CPA exam section designated in the ATT one time only. The ATT may become expired as to one exam section named in the ATT, and remain valid as to other specified exam sections. The candidate must submit an application and re-examination fee to the Board of Accountancy for any exam section that is expired under the ATT or to retake any section of the CPA Exam not passed. ¶

(b) Notice to Schedule (NTS): Issued by NASBA and enables the candidate to schedule testing at an examination test center. The NTS will remain open until the candidate schedules testing or until six months have elapsed since the NTS was issued, whichever occurs first. ¶

(c) Testing Center: Board approved computer testing facilities, at which candidates may take the CPA examination, are listed on the Board website. ¶

(d) Testing Opportunity: Each NTS issued for an exam section is considered a testing opportunity. A candidate may not retake a failed exam section(s) until the score for that section has been released. ¶

(e) Testing Windows: The testing window is comprised of no less than two months in which the examination is available to be taken. If the Board determines that the examination system changes necessary to eliminate the test window limitations have been implemented, the testing window limitations will no longer apply and a candidate can retake a test section once their grade for a previous attempt of that same test section has been released. ¶

(2) Applications. ¶

(a) Applications for the CPA exam must be submitted on a form provided by the Board and must be accompanied by the appropriate fee. The act of filing an application for the CPA exam constitutes an agreement by the candidate to observe and comply with the CPA Exam rules adopted by the Board. ¶

(b) An application will not be reviewed until the application fee and all required supporting documents have been received, including proof of identity (as determined by the Board and specified on the application form), official transcripts and/or evaluation of foreign credentials from NASBA International Evaluation Services (NIES) and evidence that the candidate has met eligibility requirements. ¶

(c) All foreign academic credentials submitted as evidence of eligibility for the CPA exam are required to be evaluated by NASBA International Evaluation Services (NIES). ¶

(d) An application for the CPA examination must be complete in every particular within 3 months from the date it is received at the Board office. If an application is incomplete, the candidate will be found ineligible and the file will be closed. A candidate whose file has been closed as described herein is required to submit a new application, application fee and all required documents. ¶

(e) Candidates shall pay the CPA exam application fee designated in OAR 801-010-0010 to the Board. All other fees associated with the CPA exam are required to be paid to NASBA. All CPA exam fees are non-refundable. If a candidate fails to appear for a scheduled testing at an approved test center, all fees paid will be forfeited for the examinations scheduled on that day. ¶

(f) At the time of application and during the time any ATT issued by the Oregon Board of Accountancy is open, the candidate must not have an open ATT for the same section in any other state or jurisdiction. ¶

(g) The candidate must certify at the time of application that he or she is in compliance with subsection (f) of this rule. Falsifying this certification or including any false, fraudulent, or materially misleading statements on the application for the examination, or including any material omission on the application for the examination is cause for disciplinary action under ORS 673.170. ¶

(h) The Board or its designee will forward authorization to test (ATT) for the computer-based CPA exam to the candidate and to the NASBA National Candidate Database once eligibility is determined. ¶

(i) The Board will offer a candidate the opportunity to voluntarily disclose the candidate's social security number to the Board so that the Board may provide the social security number to NASBA for identification purposes. ¶

(3) Eligibility under education requirements. Candidates for admission to the CPA exam applying under the educational requirements of ORS 673.050(1) must demonstrate eligibility as follows: ¶

(a) 150 Hour rule: Satisfactory evidence that the candidate has successfully completed 150 semester hours or 225 quarter hours, including: ¶

(A) A baccalaureate or higher degree from a college or university that is accredited by one of the six regional accrediting associations or by another accrediting body that is recognized by the Board as described in ORS 673.050(1); ¶

(B) A minimum of 24 semester hours or 36 quarter hours, or the equivalent thereof, in the study of core accounting coursework. Core accounting subjects are defined as accounting, auditing, financial reporting, external or internal reporting, financial statement analysis, accounting data analytics, accounting information systems, accounting ethics, or taxation. These hours must be upper-division courses; and ¶

(C) A minimum of 24 semester hours or 36 quarter hours in accounting or related subjects. Related subjects are defined as lower-division accounting, business, finance, economics, data analytics (non-accounting), and written

and oral communication: that contributes to professional competence.¶

(D) Credit for community college courses. Applicants who have earned a baccalaureate or higher degree from a regionally accredited college or university may obtain additional hours from a community college, if such hours would be transferable to an accredited college or university. ¶

(E) Internship courses are limited to a maximum of 4 semester hours or 6 quarter hours.¶

(F) Courses taken for CPA Exam preparation or review do not qualify toward the accounting specific course requirement or the related subject course requirements. ¶

(G) A candidate will only receive credit for a course one time. ¶

(b) Evidence of eligibility. Candidates must meet all requirements under this rule at the time of application.

Satisfactory evidence of the educational requirement may be provided in the following manner: ¶

(A) Candidates who have completed all course requirements and been awarded a baccalaureate or higher degree must provide an official transcript(s) demonstrating successful completion of all courses required under these rules, and that a degree was awarded. ¶

(B) Candidates who have completed all course requirements at the time of application, but for whom a baccalaureate degree has not yet been awarded must provide an official transcript(s) showing successful completion of all courses required under these rules, together with a letter from the Registrar's Office of the college or university stating that the candidate has met the degree requirements and the date that the degree will be awarded. ¶

(C) Only official transcripts that are forwarded directly to the Board office by the issuing college or university will be accepted. ¶

(D) Colleges or universities which are accredited by one of the six regional accrediting associations or by another accrediting body that is recognized by the Board will be accepted. ¶

(4) Eligibility under experience standards. Candidates for the CPA exam who are applying under the experience requirements of ORS 673.050(2) to be licensed as a Public Accountant must submit satisfactory evidence that: ¶

(a) The candidate graduated from a high school with a four-year program, or the equivalent; and ¶

(b) The candidate completed two years of experience in public accountancy or the equivalent satisfactory to the Board that meets the requirements of OAR 801-010-0100(2) and 801-010-0065(2). ¶

(c) Returning candidates after January 1, 2002 who were eligible to take two sections of the CPA Exam under provisions of ORS 673.100 in effect prior to January 1, 2002, are required to sit for at least one exam section in any two testing windows each year in order to maintain eligibility under those requirements. ¶

(5) Authorization to Test (ATT) and Notice to Schedule (NTS). ¶

(a) An ATT authorizes the candidate to test for those sections of the CPA exam that are specified in the ATT. An ATT is effective for 90 days, pending payment of the exam section fees to NASBA. The ATT will expire ninety (90) days after it is issued if the candidate has not paid the appropriate fees. ¶

(b) Suspension of the ATT. An ATT may be suspended by the Board of Accountancy based on a report from NASBA that a problem related to the candidate is identified on the National Candidate Database, or for other good cause as determined by the Board. ¶

(c) Payment of CPA Exam testing fees. To obtain a Notice to Schedule (NTS), the candidate must remit the CPA exam testing fees required for the CPA exam sections specified in the ATT to NASBA within ninety (90) days from the date the ATT is issued. Failure to remit the required fees and obtain the NTS will cause the ATT to expire, and the candidate must submit a re-examination application to the Board, with the appropriate CPA exam fee, to receive another ATT. ¶

(d) NTS. When the candidate receives an ATT from the Board, the candidate is required to: ¶

(A) Submit to NASBA payment of all fees related to testing of the CPA exam sections authorized by the ATT; ¶

(B) Upon receipt of the NTS, contact an approved test center to schedule the time and place for testing of the exam sections authorized by the NTS. CPA exam sections do not have to be scheduled on the same date. ¶

(C) The NTS remains valid for each exam section until the candidate schedules testing for that specific section, or for six months from the date the NTS was issued, whichever occurs first. ¶

(D) The NTS expires when: ¶

(i) The candidate schedules and takes a designated exam section; or¶

(ii) The candidate schedules a testing date for a designated exam section but fails to appear and take the section at the scheduled time; or¶

(iii) The candidate fails to schedule a designated exam section within the six-month period defined by the NTS; or
¶

(e) Testing. A candidate may schedule testing at an approved testing center in Oregon or in another jurisdiction. A list of approved testing centers is available online. Candidates must comply with the procedures and rules of the test center. ¶

(f) Re-examination. A completed re-examination application and payment of the appropriate fee to the Board of Accountancy is required: ¶

- (A) To take an exam section for which the candidate has not previously applied; or¶
 - (B) To retake any exam section that the candidate does not pass; or¶
 - (C) To obtain an ATT for any exam section that the candidate failed to schedule during the six-month period for which a previous NTS was issued; or¶
 - (D) To obtain an ATT for any exam section for which the candidate failed to obtain an NTS during the ninety (90) day period after the date the ATT was issued.¶
 - (g) Request for extension of NTS. The Board, in its discretion, may grant a request for extension of the 6-month NTS window for:¶
 - (A) Reasons of health, certified by a medical doctor, that prevent the candidate from completing the CPA exam section(s) listed on the NTS; or¶
 - (B) A candidate on active military duty who is deployed during the 6-month period of the NTS; or¶
 - (C) Other good cause, to be determined by the Board on a case-by-case basis.¶
 - (D) A request for extension of a valid NTS must be submitted in writing prior to the expiration of the NTS and must include documentation supporting the conditions for extension.
- Statutory/Other Authority: ORS 670.310, 673.050, 673.100
Statutes/Other Implemented: ORS 673.050, 673.100, 673.410