

**TITLE 20—DEPARTMENT OF COMMERCE AND INSURANCE**  
**Division 2010—Missouri State Board of Accountancy**  
**Chapter 2—General Rules**

**PROPOSED RULE**

**20 CSR 2010-2.140 Granting of Credit for the Examination**

*PURPOSE: This rule clarifies the requirements for granting credit for the Uniform Certified Public Accountant (CPA) Examination.*

(1) Credit requirements.

(A) As of January 1, 2024, candidates are required to pass three (3) core sections of the Uniform CPA Examination including: Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Taxation and Regulation (REG). In addition to passing all three (3) core sections, the candidate shall pass one (1) of three (3) disciplines including: Business Analysis and Reporting (BAR), Information Systems and Controls (ISC), or Tax Compliance and Planning (TCP). The core sections are mandatory for all candidates; however, each candidate may select the discipline of choice. The candidate will be deemed to have passed the Uniform CPA Examination when credit has been timely granted for all three (3) core sections and one (1) discipline.

(2) Score.

(A) A score of at least seventy-five (75) is required to pass any section.

(3) Time.

(A) To receive credit for the examination, the candidate must pass all three (3) core sections and one (1) discipline within a thirty (30) month period.

1. The thirty (30) month period begins from the date the first passing score is issued. A passing score issued after the thirty (30) month period will be granted credit if the candidate sat for and passed the examination section/discipline within the thirty (30) month period.
2. In the event all three (3) core sections and one (1) discipline are not passed within a thirty (30) month period, any examination credit that exceeds thirty (30) months will expire after thirty (30) months from the date the score is issued. A candidate will not receive credit for any expired score. The candidate must retake any core section that expires. If the discipline previously passed expires, the candidate may retake the same discipline or select one (1) of the other two (2) remaining disciplines.

(4) Transition.

(A) Prior to January 1, 2024, candidates were required to pass all four (4) sections of the Uniform CPA Examination within an eighteen (18) month period. Those sections were: Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), Regulation (REG), and Business Environment and Concepts (BEC). If the candidate timely received credit for all four (4) sections, the candidate is deemed to have passed the Uniform CPA Examination.

1. Candidates who were granted credit for passing any section of the Uniform CPA Examination prior to January 1, 2024, and continue to hold an unexpired credit(s) for any part of the exam as of January 1, 2024, shall retain that credit(s) until June 30, 2025 as a condition of the transition period to the new examination. If the candidate does not pass all remaining sections of the examination by June 30, 2025, credits granted during the transition will expire and the candidate will lose credit for the section(s) earned prior to January 1, 2024.
2. If a candidate carries the credit for Business and Environment and Concepts (BEC) into the transition period, they will not be required to take one (1) of the three (3) discipline options if they pass the remaining core sections. If the candidate carries Business and Environment Concepts (BEC) into the transition period and this credit expires, the candidate must then select one (1) of the three (3) disciplines to replace this lost credit.

(5) Transfer of credit.

- (A) Sections passed in another state will be allowed provided the candidate met the requirements of that state for granting credit at the time the examination section or discipline was passed.

(6) No information pertaining to grades or passing or failing of candidates shall be given to anyone by telephone.

(7) The provisions of this rule are declared severable. If any provision of this rule is held invalid by a court of competent jurisdiction, the remaining provisions of this rule shall remain in full force and effect, unless otherwise determined by a court of competent jurisdiction to be invalid.

*AUTHORITY: sections 326.262[,] and 326.268, **RSMo 2016** and **section 326.280, RSMo Supp. [2005] 2022.** \* This rule originally filed as 4 CSR 10-2.140. Original rule filed Sept. 13, 1978, effective Jan. 13, 1979. For intervening history, please consult the **Code of State Regulations**. Rule Filed: May 30, 2023.*

*PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Board of Accountancy, PO Box 613, Jefferson City, MO 65102, by facsimile at 573-751-0012 or via email at mosba@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*