To: [uaacomments@nasba.org](mailto:uaacomments@nasba.org)

CC: feedback@wscpa.org

Subject: UAA exposure draft on CPA exam window

NASBA Uniform Accountancy Act Committee

NASBA

150 Fourth Ave, Suite 700

Nashville, TN 37219-2417

On behalf of [name and location of organization], I am sending our response to the exposure draft on the Uniform Accountancy Act Model Rule 5-7[[1]](#endnote-1).

We strongly agree that the amount of time a candidate has to complete the exam should be expanded. However, the proposed 24-month window does not go far enough to have a meaningful impact for the candidates, the CPA profession, or the candidate talent pipeline. We support a minimum window of 36 months for a candidate to pass all four parts of the examination.

CPA candidates are carrying the added costs and time investments of a required fifth year of college education at tuition rates that have increased well beyond inflation. To mitigate these realities, candidates need to find time for coursework, exam preparation, and paid employment while still maintaining other life responsibilities. Once a candidate has committed to the additional education investment, the profession should embrace their pursuit of earning their license, not create additional obstacles.

We believe that increasing the time to pass the exam from 18 months to at least 36 months will help mitigate an unnecessary barrier. Per the information that has been provided by NASBA, we understand that approximately 1,000 exam candidates leave the process each year after passing three or four parts. This leads us to believe that they did not pass all within the timed window and opted not to pay and retake an exam. We also understand that between 1,000 and 2,000 more candidates leave the process after passing at least two parts.

[Optional: Insert a story or comments specific to your organization.]

Our organization is facing hiring challenges at a time when we have more work than ever before. We know that many CPAs left the workforce or changed careers during the pandemic. We also understand that enrollment in colleges and universities continues to be down. Students entering accounting programs has decreased, and a smaller percentage of those graduating with accounting degrees opt to sit for the CPA exam. While this is a challenge currently, we can only see it increasing unless we take actions like extending the exam window.

We urge the NASBA UAA rules committee to revise the exam window extension to 36 months.

Sincerely,

[Name of organizational representative]

[Position]

[Organization name]

1. <https://nasba.org/wp-content/uploads/2023/02/UAA_Rule_5.7_Revised_Draft_FINAL_2.9.23_at_12.07PM_AC.pdf> [↑](#endnote-ref-1)