

How professional accounting experience that is not obtained at a public accounting firm can be used to satisfy the one year (1) experience requirement to become certified/licensed as a CPA in Massachusetts:

The following paragraphs are excerpted from 252 CMR 2.00: Requirements for Certification

2.07: Education, Experience and Other Requirements for Issuance of Certificate as Certified Public Accountant

5. Government/Non-Public Accounting Experience.

- a. The Board, in its discretion, may grant credit of one year of requisite experience for non-public accounting work or non-audit government work under the direct supervision of a Certified Public Accountant, for every three full years of service in a position having a responsibility level above entry-level, provided that, in the opinion of the Board, such experience is substantially equivalent to that of public accounting practice.
- b. The Board, in its discretion, may grant credit for field audit work, including the direct supervision of field audit work, with the United States Government or any agency or subdivision of the Commonwealth with a demonstrated emphasis on the expression of opinions on financial statements in accordance with generally accepted auditing standards, the review of and report on internal controls, the application of varied auditing procedures, the preparation of audit working papers for account examinations, the planning of auditing work programs, the preparation of written explanations and comments on examination findings and the preparation and analysis of financial statements. The experience required by this clause, as approved by the board, shall be considered work experience on the same basis as experience in public accounting practices; provided, however, that adherence to the standard of independence is strictly applied.