



# North Carolina State Board of Certified Public Accountant Examiners

## Pathways to Original NC CPA Licensure

Effective January 1, 2026, applicants for an original North Carolina CPA license have three pathways to satisfy the eligibility requirements.

Regardless of the pathway chosen, all applicants for an original North Carolina CPA license must:

- Be a citizen of the United States or declare the intention to become one,
- Be a resident alien or a citizen of a foreign jurisdiction that grants similar certification privileges,
- Be at least 18 years of age,
- Demonstrate good moral character,
- Pass the Uniform CPA Exam with a score of at least 75 on each section,
- Have a concentration in accounting,
- Complete the work experience requirement, and
- Complete the North Carolina accountancy law course offered by the NCACPA.

|                                       | Education  | Work Experience <sup>1</sup>  |
|---------------------------------------|--|---|
| <b>Pathway 1<br/>(150 + 1)</b>        | Have at least a bachelor's degree in any subject from an accredited college or university, plus additional education hours that equal 150 semester hours, and 24 semester hours of coursework in at least 8 of the 10 defined Fields of Study. | Have one year of accounting experience under the direct supervision of a licensed CPA.  |
| <b>Pathway 2<br/>(Master's + 1)</b>   | Have a master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree from an accredited college or university.   | Have one year of accounting experience under the direct supervision of a licensed CPA.  |
| <b>Pathway 3<br/>(Bachelor's + 2)</b> | Have at least a bachelor's degree in any subject from an accredited college or university, and 24 semester hours of coursework in at least 8 of the 10 defined Fields of Study.  | Have two years of accounting experience under the direct supervision of a licensed CPA. |

### Concentration in Accounting (21 NCAC 08A .0309)\*

A concentration in accounting is defined as

- at least 30 semester hours, or the equivalent in quarter hours, of undergraduate accountancy courses that include no more than six semester hours of accounting principles and no more than three semester hours of business law; or

<sup>1</sup>Please refer to NCGS 93-12(5) for other ways to meet the experience requirement.

- at least 20 semester hours or the equivalent in quarter hours of graduate accounting courses that are open exclusively to graduate students; or
- a combination of undergraduate and graduate courses that would be equivalent to the above.

Accounting courses include introductory, intermediate, and advanced accounting; managerial accounting; business law; cost and fund accounting; auditing; and taxation. Many other courses may be helpful in accounting practice, but do not count toward an accounting concentration. Examples include business finance, business management, computer science, economics, writing courses, accounting internships, and CPA Exam review courses.

One semester (or quarter) hour of graduate study in accounting is considered the equivalent of one and one-half semester (or quarter) hours of undergraduate study in accounting. Up to four semester hours, or the equivalent in quarter hours, of graduate income tax courses completed in law school may count toward the semester-hour requirement.

If the Board decides that an accounting course repeats material from another course an applicant has already taken, only one of those courses will count toward the required accounting concentration.

An applicant who attended or graduated from a college or university outside the United States must obtain authorization from the Board before having their educational background evaluated by NASBA's International Evaluation Services (NIES) and before submitting a CPA license application to the Board.

**Fields of Study (21 NCAC 08F .0410)\***

If an applicant for an original NC CPA license does not have a master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree, they must complete at least one three-semester-hour course in at least 8 of the following 10 Fields of Study:

- |                        |                              |
|------------------------|------------------------------|
| • communications;      | • humanities/social science; |
| • computer technology; | • international environment; |
| • economics;           | • law;                       |
| • ethics;              | • management; or             |
| • finance;             | • statistics.                |

**Work Experience (21 NCAC 08F .0400)\***

Individuals using Pathway 1 or Pathway 2 most often meet the work experience requirement by obtaining one year of full-time (or the equivalent) accounting experience under the direct supervision of a licensed CPA. Full-time employment is defined as working 30 or more hours per week for 52 weeks. However, there are other ways to meet the experience requirement (see below).

Individuals using Pathway 3 will likely meet the work experience requirement by obtaining two years of full-time (or the equivalent) accounting experience under the direct supervision of a licensed CPA. Full-time employment is defined as working 30 or more hours per week for 52 weeks. However, there are other ways to meet the experience requirement (see below).

Under NCGS 93-12(5), an applicant who does not have experience under the direct supervision of a licensed CPA may meet the experience requirement by completing:

- Four years of experience teaching accounting in a four-year college or university accredited by one of the regional accrediting associations or in a college or university determined by the Board to have standards substantially equivalent to a regionally accredited institution, or
- Four years of experience in the field of accounting, or
- Four years of experience teaching college transfer accounting courses at a community college or technical institute accredited by one of the regional accrediting associations, or
- Any combination of such experience determined by the Board to be substantially equivalent to the above.

*\*As part of its regular review of its rules, the Board is updating 21 NCAC 08 to align with the education and work experience requirements in NCGS 93-12(5), which become effective January 1, 2026. Although the updated rules in 21 NCAC 08 will not take effect until May 1, 2026, the Board will evaluate applications for original North Carolina CPA licensure submitted on or after January 1, 2026, using the education and work experience requirements in NCGS 93-12(5) as in effect on January 1, 2026.*