

North Carolina State Board of Certified Public Accountant Examiners
1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605
Phone 919-733-1422 • Fax 919-733-4209 • Web nccpaboard.gov

ACCOUNTANCY LAW COURSE REQUIREMENT

Pursuant to 21 NCAC 08F .0504 and 21 NCAC 08H .0101(a), all North Carolina CPA certificate applicants and reinstatement applicants must complete a qualified accountancy law course on the North Carolina Accountancy Law (Statutes) and Administrative Code (Rules).

To satisfy the requirement, an applicant must complete the course within one year preceding the date the Board receives his or her application. For example, if you plan to apply for licensure in February, then you should take the course no earlier than March of the prior year. If an applicant meets the requirement prematurely, the course will not count for certification or reinstatement. The Board suggests that an applicant take the course within a few months prior to submitting his or her application to the Board.

For new CPA certificate applicants, the course will qualify for 400 CPE credit minutes that may be reported on the CPE renewal form if completed during the same calendar year in which the certificate is granted.

The North Carolina Association of CPAs (NCACPA) course, "NC Accountancy Law Course: Ethics Principles and Professional Responsibilities," is the qualified course that is available in two formats: a 400-minute* group study seminar and a 400-minute* self-study course.

"NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities"
NCACPA
PO Box 80188
Raleigh, NC 27623-0188
(919) 469-1040
(800) 722-2836
www.ncacpa.org

*Effective January 1, 2020, CPE credit is calculated in minutes. One CPE hour equals 50 CPE minutes. An eight-hour CPE course equals 400 minutes.

PLEASE NOTE THAT THE BOARD DOES NOT OFFER THIS COURSE.