

## ACCOUNTANCY LAW COURSE REQUIREMENT

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

The North Carolina Association of CPAs (NCACPA) course, "NC Accountancy Law Course: Ethics Principles and Professional Responsibilities," is the **only** accountancy law course the Board accepts for CPA licensure or reinstatement.

To satisfy the requirement, you must complete the course within one year preceding the date the Board receives the application. For example, if you plan to apply for licensure in February, you should take the course no earlier than March of the prior year. If you take the course too early, it will not count for certification or reinstatement. The Board suggests you take the course within a few months before submitting your application to the Board.

For new CPA certificate applicants, if you complete the course during the same calendar year in which your CPA certificate is granted, the course qualifies for eight (8) CPE credit hours (400 CPE credit minutes) you can report on the CPA license renewal form.

The NCACPA course, "NC Accountancy Law Course: Ethics Principles and Professional Responsibilities," 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](http://www.ncacpa.org)

\*Effective January 1, 2020, the Board calculates CPE credit in minutes instead of hours. One CPE hour equals 50 CPE minutes. Therefore, an eight-hour CPE course equals 400 minutes.

**THE BOARD DOES NOT OFFER THIS COURSE.**