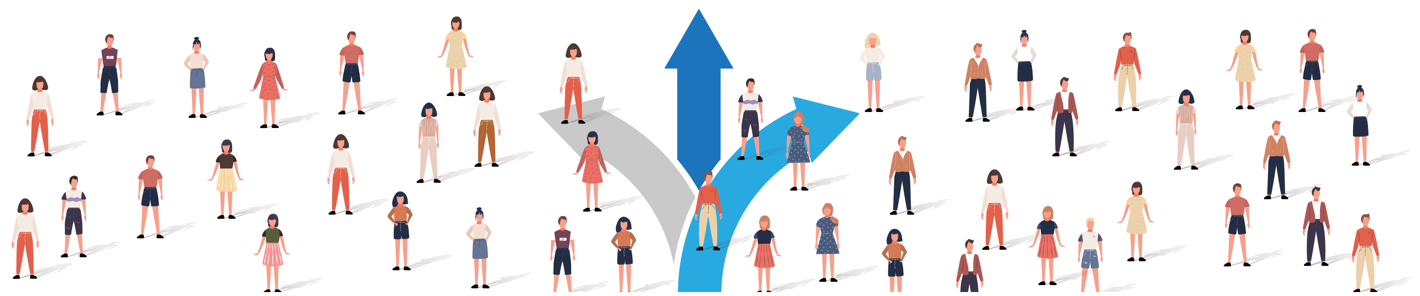
Pathways to NC CPA Licensure

	Pathway 1 (Existing)	Pathway 2 (Existing)	Pathway 3 (Effective 01/01/2026)
Education	Bachelor's degree or higher; concentration in accounting; 24 semester hours in courses that meet the fields of study requirement	Master's degree or higher; concentration in accounting	Bachelor's degree or higher; concentration in accounting
Uniform CPA Exam	Successful completion of the Exam with a score of 75 or higher on each section	Successful completion of the Exam with a score of 75 or higher on each section	Successful completion of the Exam with a score of 75 or higher on each section
Professional Experience	One year of accounting experience under the direct supervision of a licensed CPA	One year of accounting experience under the direct supervision of a licensed CPA	Two years of accounting experience under the direct supervision of a licensed CPA

This chart does not show all requirements for NC CPA licensure that an applicant must meet. For a complete list of requirements, please refer to the Board's website.



FAQs: Accounting Workforce Development Act

Q. Does this new law change the requirements to take the CPA Exam in North Carolina?

A: No. This legislation only changes the education and experience requirements to become licensed as a CPA in North Carolina. It does not affect the qualifications to sit for the CPA Exam.

Q: Have any other requirements for licensure, like completing the NC Accountancy Law course, changed because of the changes to NCGS 93-12(5)?

A: No. The Accounting Workforce Development Act only changes the education and experience requirements for NC CPA licensure. The other requirements, such as moral character references, a background check, and the completion of the NC Accountancy law course, have not changed.

Q: So, did the legislation eliminate the 150 semester hour education requirement?

A: No, the legislation did not eliminate the 150 semester hour option. Effective January 1, 2026, a third pathway to NC CPA licensure will be available. This new option allows candidates to qualify without completing the 150 semester hours or obtaining a master's degree. The 150-hour route will still remain as one of the available paths to licensure. (See the table above for details.)

Q: Does this mean I don't need a master's in accounting (or any other subject) to become a CPA in North Carolina?

A: That's correct. A master's degree is not required to become licensed as a CPA in North Carolina.

Q: I don't see the bachelor's degree plus two years of experience option on your website. Why not?

A: The new option—passing the CPA Exam, having a bachelor's degree, a concentration in accounting, and two years of accounting experience under the supervision of a licensed CPA—goes into effect on January 1, 2026.

The Board's website will be updated later this year to reflect the change. Updating the rules (Administrative Code) is a formal process involving the Office of Administrative Hearings (OAH); the Board is actively working through this process to revise the relevant rules.

Q: If I currently have a bachelor's degree, a concentration in accounting, two years of accounting experience under a licensed CPA, passed the Exam, and I've met the other requirements, can I apply for my CPA license now?

A: No. If you want to apply using the new "bachelor's + two" option, you must wait until at least January 1, 2026, to submit your CPA license application to the Board.