



## North Carolina State Board of Certified Public Accountant Examiners

### THE EDUCATIONAL REQUIREMENT FOR ORIGINAL NC CPA LICENSURE

NCGS 93-12(5) sets forth the educational requirements for an applicant to be eligible for a North Carolina CPA license. All applicants for an original NC CPA license must have a concentration in accounting, as defined in 21 NCAC 08 .0309. In addition, an applicant who **does not** hold a master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree must meet the Fields of Study requirement as defined in 21 NCAC 08F .0410(a).

If you sat for the Uniform CPA Exam as a North Carolina candidate, you were eligible to sit for the Exam with a bachelor's degree in any subject that included or was supplemented by a concentration in accounting, but you may need to submit additional transcripts to demonstrate compliance with 21 NCAC 08F .0410(a).

If you did not sit for the Exam as a North Carolina candidate, you must submit all transcripts showing that you have a bachelor's degree in any subject that includes or is supplemented by a concentration in accounting and that you meet the Fields of Study requirement.

If you have a Master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree, you must submit all transcripts that demonstrate the completion of that degree and a concentration in accounting. You do not need to show compliance with the Fields of Study requirement.

You can use a course to satisfy either the concentration in accounting requirement or the Fields of Study requirement, but not both (i.e., you can't use the same course twice).

If you took courses at a college or university that were later transferred to another college or university, please note that not all hours may have been accepted and, therefore, will not be listed on the final transcript. You may calculate any additional hours of credit by subtracting the transferred hours from your bachelor's degree college or university and adding the hours from any colleges or universities where you took the additional courses.

You must discount any duplication or repetition of coursework. You may convert quarter hours to semester hours by multiplying the quarter hours by .67.

Official transcripts must bear the Registrar's signature, the official school seal, and the graduation date and degree awarded. The Board does not accept photocopies or scanned copies of transcripts; however, it accepts e-transcripts. If you choose to submit your transcripts by mail, please request that they be sent directly to: Licensing Section, NC State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605. If the transcripts are sent to you instead of the Board, **do not** open the sealed envelope containing the transcript. If the envelope is opened, the Board cannot accept the transcript.



## North Carolina State Board of Certified Public Accountant Examiners

### STATUTES AND RULES REGARDING THE EDUCATIONAL REQUIREMENT FOR ORIGINAL NCCPA LICENSURE

#### **NCGS 93-12(5)**      **(Effective January 1, 2026)**

To issue certificates of qualification admitting to practice as certified public accountants, each applicant who, having the qualifications herein specified, has passed an examination to the satisfaction of the Board, in "accounting," "auditing," "business law," and other related subjects.

A person is eligible to take the examination given by the Board, or to receive a certificate of qualification to practice as a certified public accountant, if the person is a citizen of the United States, has declared the intention of becoming a citizen, is a resident alien, or is a citizen of a foreign jurisdiction which extends to citizens of this State like or similar privileges to be examined or certified, is 18 years of age or over, and is of good moral character.

To be eligible to take the examination given by the Board, a person shall submit evidence satisfactory to the Board that the person holds a bachelor's or higher degree from a college or university that is accredited by one of the regional accrediting associations or from a college or university determined by the Board to have standards that are substantially equivalent to a regionally accredited institution. The degree studies shall include a concentration in accounting as prescribed by the Board or shall be supplemented with courses that are determined by the Board to be substantially equivalent to a concentration in accounting.

To be eligible to receive a certificate of qualification to practice as a certified public accountant, a person shall submit evidence satisfactory to the Board that:

- a. The person meets one of the following educational requirements:
  1. The person has completed 150 semester hours and received a bachelor's or higher degree with a concentration in accounting and other courses that the Board may require from a college or university that is accredited by a regional accrediting association or from a college or university determined by the Board to have standards that are substantially equivalent to those of a regionally accredited institution.
  2. The person has received a bachelor's degree with a concentration in accounting and other courses that the Board may require from a college or university that is either accredited by a regional accrediting association or determined by the Board to have standards substantially equivalent to those of a regionally accredited institution.
- b. The person has the endorsement as to the person's eligibility of three certified public accountants who currently hold licenses in any state or territory of the United States or the District of Columbia.
- c. The person has one of the following:
  1. Only as to those persons applying for a certificate based on the educational requirements of sub-sub-subdivision 1. of sub-subdivision a. of this subdivision, one year of experience in the field of accounting under the direct supervision of a certified public accountant who currently holds a valid license in any state or territory of the United States or the District of Columbia.

- 1a.** Only as to those persons applying for a certificate based on the educational requirements of sub-sub-subdivision 2. of sub-subdivision a. of this subdivision, two years of experience in the field of accounting under the direct supervision of a certified public accountant who currently holds a valid license in any state or territory of the United States or the District of Columbia.
- 2.** 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.
- 3.** Four years of experience in the field of accounting.
- 4.** Four years of experience teaching college transfer accounting courses at a community college or technical institute accredited by one of the regional accrediting associations.
- 5.** Any combination of such experience determined by the Board to be substantially equivalent to the foregoing.

The Board may permit persons otherwise eligible to take its examinations and withhold certificates until the person has had the required experience.

**(6)** In its discretion to grant certificates of qualification admitting to practice as certified public accountants such applicants who shall be the holders of valid and unrevoked certificates as certified public accountants, or the equivalent, issued by or under the authority of any state, or territory of the United States or the District of Columbia, when in the judgment of the Board the requirements for the issuing or granting of such certificates or degrees are substantially equivalent to the requirements established by this Chapter: Provided, however, that the state or political subdivision of the United States upon whose certificate the reciprocal action is based grants the same privileges to holders of certificates as certified public accountants issued pursuant to the provisions of this Chapter. The Board, by general rule, may grant temporary permits to applicants under this subsection pending their qualification for reciprocal certificates.

## **21 NCAC 08A .0309 CONCENTRATION IN ACCOUNTING**

(a) A concentration in accounting includes:

- (1) at least 30 semester hours, or the equivalent in quarter hours, of undergraduate accountancy courses that shall include no more than six semester hours of accounting principles and no more than three semester hours of business law; or
- (2) at least 20 semester hours or the equivalent in quarter hours, of graduate accounting courses that are open exclusively to graduate students; or
- (3) a combination of undergraduate and graduate courses that would be equivalent to Subparagraph (1) or (2).

(b) In recognition of differences in the level of graduate and undergraduate 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.

(c) Up to four semester hours, or the equivalent in quarter hours, of graduate income tax courses completed in law schools may count towards the semester hour requirement of Paragraph (a) of this Rule.

(d) When, in the Board's determination, an accounting course duplicates another course previously taken, only the semester (or quarter) hours of one of the courses shall be counted in determining if the applicant has a concentration in accounting.

(e) Accounting courses include such courses as principles courses at the elementary, intermediate and advanced levels; managerial accounting; business law; cost accounting; fund accounting; auditing; and taxation. There are many college courses offered that would be helpful in the practice of accountancy, but are not included in the definition of a concentration in accounting. Such courses include business finance, business management, computer science, economics, writing skills, accounting internships, and CPA exam review.

## **21 NCAC 08F .0410 EDUCATION REQUIRED OF CANDIDATES FOR CPA CERTIFICATION**

(a) G.S. 93-12(5)(a) sets forth the education required of candidates applying for CPA certification. The 150 semester hours required include:

- (1) a concentration in accounting, as defined by 21 NCAC 08A .0309; and
- (2) 24 semester hours of coursework that includes one three semester hour course from at least 8 of the following 10 fields of study:
  - (A) communications;
  - (B) computer technology;
  - (C) economics;
  - (D) ethics;
  - (E) finance;
  - (F) humanities or social science;
  - (G) international environment;
  - (H) law;
  - (I) management; or
  - (J) statistics.

(b) Anyone applying for CPA certification who holds 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 is in compliance with Subparagraph (a)(2) of this Rule.



# North Carolina State Board of Certified Public Accountant Examiners

## FIELDS OF STUDY DEFINED

Pursuant to 21 NCAC 08F .0410(a)(2), the Fields of Study are:

### **Communications**

This field of study will give an individual knowledge of oral and written communication skills. This field includes but is not limited to speech, business writing, public speaking, report writing, debate, technical writing, business communications, and advanced writing skills coursework above basic introductory composition.

### **Computer Technology**

This field of study will give an individual knowledge of computer hardware and computer applications. This field includes but is not limited to information systems, electronic spreadsheets, database management, word processing, and programming.

### **Economics**

This field of study will give an individual a knowledge of the economic system. This field includes but is not limited to microeconomics/macroeconomics, labor economics, managerial economics, resource and environmental economics, money and financial markets, and comparative economic systems.

### **Ethics**

This field of study will give an individual a knowledge of discipline that society has imposed on itself through laws, customs, moral standards, and rules of professional conduct. This field includes but is not limited to ethics, ethics of religion, business ethics, ethics of philosophy, and professional ethics. NOTE: Religion and philosophy courses are not automatically considered ethics courses.

### **Finance**

This field of study will give an individual a knowledge of the financial practices of business. This field includes but is not limited to finance, banking and money, corporation finance, business finance, insurance, real estate, capital budgeting, and financial planning.

### **Humanities and Social Science**

This field of study will give an individual a knowledge of human values and choices and the human process. This field includes but is not limited to psychology, geography, sociology, leadership, anthropology, political science, criminal justice, and social welfare.

### **International Environment**

This field of study will give an individual a knowledge of the international environment. This field includes but is not limited to international accounting, international business, foreign language, international trade, international finance, international marketing, foreign economy, and international organizations.

### **Law**

This field of study will give an individual a knowledge of the legal environment of business. This field includes but is not limited to business law, commercial law, regulatory law, professional regulations of the profession, and international law.

### **Management**

This field of study will give an individual a knowledge of the operation of business. This field includes but is not limited to personnel, marketing, human resources, production management, operations and business policy, human relations, organizational behavior, and quantitative methods for management.

### **Statistics**

This field of study will give an individual a knowledge of the application of statistical methodology. This field includes but is not limited to statistics, behavior research, business statistics, survey sampling, probability and statistical computing, and database management.

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**NOTE:** All applicants for an original NC CPA license must meet the accounting concentration requirement as defined in 21 NCAC 08A .0309. An applicant for an original NC CPA license who **does not** have a Master's or more advanced degree in accounting, business administration, economics, finance, or tax law, or a juris doctorate (law degree), must meet the Fields of Study requirement defined in 21 NCAC 08F .0410. Please submit official college/university transcripts as documentation of the courses listed in Sections A and B.

**A. CONCENTRATION IN ACCOUNTING (21 NCAC 08A .0309)**

**B. REQUIRED FIELDS OF STUDY (21 NCAC 08F .0410)**

**C. DEGREES (DO NOT LIST COURSES, ONLY THE NUMBER OF HOURS NOT LISTED IN A OR B ABOVE)**

**TOTAL CREDIT HOURS (A+B+C)** \_\_\_\_\_