



## North Carolina State Board of Certified Public Accountant Examiners

### 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 meet the requirement, you must complete the course within one year before the date the Board receives your 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 toward certification or reinstatement. The Board recommends taking the course within a few months of submitting your application to the Board.

For new CPA certificate applicants, if you complete the course in the same calendar year your CPA certificate is granted, the course qualifies for 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

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