

CPA

CREATING FLEXIBLE PATHWAYS
PRESERVING RIGOROUS STANDARDS
ASSURING PUBLIC TRUST

WHAT EXACTLY IS NCACPA RECOMMENDING?

NCACPA is recommending that North Carolina adopt legislation to create an additional licensure pathway that allows CPA candidates to become licensed upon completion of a bachelor's degree with a concentration in accounting, two years of work experience under the supervision of a licensed CPA, and passage of the Uniform CPA Exam.

HOW DOES THE BACHELOR'S+2 PATHWAY DIFFER FROM THE TRADITIONAL 150-HOUR REQUIREMENT?

Current law requires CPA candidates to complete 150 semester hours of education, which often involves obtaining a master's degree or additional coursework beyond a bachelor's degree (120 semester hours, typically), one year of work experience, and passage of the CPA Exam. The bachelor's+2 pathway offers an alternative by allowing candidates to fulfill licensure requirements through a bachelor's degree with a concentration in accounting, two years of work experience, and passage of the CPA Exam, without the need for additional academic credits.

DOES THIS ADDITIONAL PATHWAY LOWER THE STANDARDS TO BECOME A CPA?

Not at all. NCACPA is committed to preserving the high standards of the accounting profession and maintaining the integrity of the CPA license. The coursework required for a "concentration in accounting" is the same for either pathway, and all CPA candidates must pass the rigorous CPA Exam. For students that may not be able to afford the time and expense to pursue a master's degree or obtain additional credit hours, this pathway offers a flexible and affordable alternative.

WHY IS NCACPA SUPPORTING THIS ADDITIONAL PATHWAY?

The demand for CPAs in the marketplace is growing faster than the number of CPAs entering the workforce. The time and cost of an additional 30 hours of college credit has become a barrier to entry for many students. For North Carolina's economy to thrive, we need to provide flexible pathways to CPA licensure that expand the CPA pipeline, reduce barriers to entry, and ensure a strong and sustainable accounting workforce.

ARE OTHER STATES CONSIDERING OR IMPLEMENTING THE BACHELOR'S+2 PATHWAY?

Yes, more than 30 states are exploring or have already adopted alternative pathways to CPA licensure, including the bachelor's+2 model. The national conversation about licensure modernization has gained momentum as state CPA societies, regulators, and legislators recognize the need for flexible pathways to address workforce shortages. NCACPA continues to monitor developments in other states to ensure that North Carolina remains aligned with national trends while prioritizing the needs of our members and the future of the profession.

WHAT IS THE AICPA AND NASBA'S POSITION ON ADDITIONAL LICENSURE PATHWAYS?

The AICPA and NASBA recently announced plans to propose changes to the Uniform Accountancy Act (UAA) to create a framework for states to uniformly adopt additional pathways to CPA licensure. This development acknowledges the broad support for alternatives to the 150-hour requirement and reflects the ongoing national conversation about the CPA pipeline. Once published, the proposed UAA language will be open for public comment for 60 days.

HOW DOES THE BACHELOR'S+2 PATHWAY IMPACT PRACTICE MOBILITY?

Practice privilege mobility is an important consideration for CPAs, and NCACPA is committed to ensuring that any changes to licensure requirements align with national standards. Under current state law, a CPA who has passed the CPA Exam and is duly licensed in another state enjoys “automatic mobility” in NC. That is, they may perform services in NC as a CPA without notice to the NC State Board of CPA Examiners or payment of a fee. As a condition of this practice privilege mobility, the CPA is subject to the jurisdiction and disciplinary authority of the NC State Board of CPA Examiners. AICPA and NASBA recently announced plans to propose changes to the UAA to create an automatic mobility framework for all states.

HOW DID NCACPA MEMBERS IMPACT THE BOARD'S DECISION?

NCACPA's Board of Directors carefully considered member input before voting. Members played a key role in shaping this decision through surveys, discussions, and formal advocacy efforts. NCACPA gathered insights from CPAs across various practice areas to understand their perspectives on licensure requirements and workforce challenges. Additionally, NCACPA submitted formal comment letters to AICPA and NASBA, ensuring that the voices of North Carolina's accounting professionals were reflected in national discussions. Ultimately, the Board's decision was driven by the need to address workforce shortages, maintain high professional standards, and provide flexibility for future CPAs—all priorities identified by our members.

HOW CAN MEMBERS SUPPORT THIS INITIATIVE?

Members can support the bachelor's+2 pathway initiative by engaging in advocacy efforts, sharing information with peers, and providing feedback to NCACPA. Active member involvement is crucial in advancing this initiative and ensuring it meets the needs of the profession and the public.

WHEN WILL THE BACHELOR'S+2 PATHWAY BE AVAILABLE TO CANDIDATES?

The NCACPA Board has voted to support legislation introducing this pathway. The availability of the bachelor's+2 pathway will depend on the legislative process. NCACPA is actively working to advance this initiative and will provide updates as they become available.

WHAT STEPS SHOULD CANDIDATES TAKE IF THEY'RE INTERESTED IN THE BACHELOR'S+2 PATHWAY?

Candidates should stay informed by following NCACPA communications for updates on the legislative process and the implementation of the bachelor's+2 pathway. In the meantime, focusing on completing a bachelor's degree with a concentration in accounting and gaining relevant professional experience will be beneficial.

HOW CAN I STAY INFORMED ABOUT THE PROGRESS OF THIS INITIATIVE?

NCACPA is committed to keeping members informed as this initiative moves forward. Updates will be shared through News to Know, NCACPA Connect, our website, and dedicated communications on legislative progress. As we approach the introduction of legislation, we will provide additional resources, opportunities for engagement, and ways for members to stay involved in advocacy efforts. We encourage you to check our website regularly and ensure you're subscribed to NCACPA communications to receive the latest updates.

Visit www.ncacpa.org/pathways/ to learn more.

