

**SUBCHAPTER 08F - REQUIREMENTS FOR CERTIFIED PUBLIC ACCOUNTANT EXAMINATION
AND CERTIFICATE APPLICANTS**

SECTION .0100 - GENERAL PROVISIONS

21 NCAC 08F .0101 TIME AND PLACE OF CPA EXAMINATIONS

- (a) The Board shall offer the CPA examination through the examination vendors(s), who have contracted with NASBA, through out the calendar year.
- (b) The months the CPA Examination is administered are determined by the examination vendor(s).
- (c) The examination vendor(s) shall provide examination applicants with computer access at the testing centers for the CPA examination.

*History Note: Authority G.S. 93-12(3); 93-12(4);
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. February 1, 2011; January 1, 2004; May 1, 1989;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October
28, 2014;
Readopted Eff. June 1, 2026.*