



## NEBRASKA'S ALTERNATIVE PATHWAY TO CPA LICENSURE

### WHAT IS NESCPA RECOMMENDING?

The Nebraska Society of CPAs (NESCPA) is recommending legislation to create an additional pathway to licensure that allows CPA candidates to become licensed upon completion of:

- a bachelor's degree with a concentration in accounting,
- two years of qualifying work experience under the supervision of a licensed CPA, and
- passage of the Uniform CPA Exam.

### HOW DOES THE NEW PATHWAY DIFFER FROM THE CURRENT PATHWAY?

Current Nebraska law requires candidates to complete 150 semester hours of education and have a bachelor's or higher degree; two years of experience in public accounting or three years in government, industry, or academia; and passage of the CPA Exam.

The bachelor's+2 pathway would provide an alternative: a bachelor's degree in accounting, two years of work experience (in public accounting, business, industry, or academia), and passage of the CPA Exam. For those choosing to obtain a master's degree or a bachelor's degree plus 30 additional credit hours, only one year of experience would be required (in public accounting, government, industry, or academia).

### WHY IS NESCPA SUPPORTING THIS PATHWAY?

Nebraska—like the rest of the country—faces a shortage of CPAs in the workforce. The expense and time required for the 150-hour rule has discouraged many qualified students. This pathway:

- Expands the pipeline of future CPAs,
- Reduces financial barriers, and
- Maintains professional rigor while helping sustain Nebraska's accounting workforce.

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

No. All candidates—no matter which pathway they choose—must:

- Complete the same accounting coursework,
- Pass the rigorous Uniform CPA Exam, and
- Demonstrate competence through supervised experience.

This pathway simply removes the cost and time barrier of the additional 30 academic credit hours and replaces it with practical on-the-job experience.

## **ARE OTHER STATES CONSIDERING SIMILAR PATHWAYS?**

Yes. More than 30 states are reviewing or adopting alternative pathways, including the bachelor's+2 model. Nebraska's proposal aligns with national trends while reflecting our state's needs.

## **WHAT IS THE AICPA & NASBA POSITION?**

Both organizations have advanced changes to the Uniform Accountancy Act (UAA), which provides a model framework for alternative licensure pathways. Nebraska's legislation is designed to remain consistent with national standards.

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

Practice privilege mobility is an important consideration for CPAs, and NESCPA 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 Nebraska. That is, they may perform services in Nebraska as a CPA without notice to the NE Board of Public Accountancy. As a condition of this practice privilege mobility, the CPA is subject to the jurisdiction and disciplinary authority of the State Board. The Uniform Accountancy Act includes an automatic mobility framework for all states that incorporates guardrails requiring CPAs who are licensed in other states and practicing in Nebraska to have the same education and experience requirements as Nebraska CPAs. NESCPA's proposed legislation includes these guardrails.

## **WHEN WILL THE NEW PATHWAY BE AVAILABLE TO CANDIDATES?**

The NESCPA Board of Directors voted to support legislation introducing this pathway, following recommendations made by the joint NESCPA/Nebraska Board of Public Accountancy Task Force. The availability of the bachelor's+2 pathway will depend on the legislative process. NESCPA 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 NESCPA 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?**

NESCPA is committed to keeping members informed as this legislative initiative moves forward. Updates will be shared through emails and our website. As we approach the introduction of legislation, we will provide additional resources, opportunities for engagement, and ways for members to become involved in advocacy efforts. Please check our website regularly and ensure you're subscribed to NESCPA communications to receive the latest updates.