

STATE OF NEBRASKA

BOARD OF PUBLIC ACCOUNTANCY

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Pete Ricketts
Governor

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Clarification for Students Taking Courses as Pass/No-Pass

With many colleges and universities transitioning to remote learning for the remainder of the spring semester, we are aware that some schools are revising their policy on the number of courses which can be taken as Pass/No-Pass rather than the standard letter grade. In turn, this could result in candidates having questions about the acceptability of Pass/No-Pass courses to satisfy the education requirements to sit for the CPA exam.

The Board's Education & Examination Committee has reviewed this situation, and would like to clarify that there are no restrictions in the Public Accountancy Act, the Board's Rules and Regulations, nor in the policies in the Education Guidelines, which prevent courses taken as Pass/No-Pass from being used to satisfy the education requirements so long as a grade of Pass and credit hours are earned for the course.

If you have any questions or concerns, please reach out to the Board office at 402-471-3595 or kristen.vanwinkle@nebraska.gov.