

Revised Board Rules Now in Effect:

New CPA Licensure Pathway in Arkansas

Rule changes proposed by the Arkansas Board of Public Accountancy (ASBPA) were approved by the Arkansas Legislative Council on February 20, 2026 and were published by the Secretary of State's office on February 23, 2026. The changes to the Board rules described below are in effect as of March 5, 2026.

Sitting for the CPA Exam: Applicants for the CPA exam in Arkansas may sit for the exam with 18 hours of upper-level accounting courses in which a grade of at least a 'C' has been obtained. No other requirements are necessary to sit for the exam. To apply to sit for the exam:

1. Complete your application on the ASBPA website at <https://ar.accessgov.com/asbpa/Forms/Page/asbpa/cpa-exam/1>; and
2. Mail your transcripts to Mary.Roberts@arkansas.gov.

Applying for a CPA License: Applicants for a CPA license in Arkansas will be able to choose from three different pathways:

1. Master's degree, accounting and business concentration, and one (1) year of experience;
2. Bachelor's degree, 150 semester credit hours, accounting and business concentration, and one (1) year of experience; or
3. Bachelor's degree, accounting and business concentration, and two (2) years of experience.

The accounting concentration consists of 27 hours of upper-level accounting courses (this does not include the accounting principles

courses). The upper-level accounting courses must include courses on the following subjects:

1. Financial Accounting (Intermediate)
2. Management Accounting (Cost)
3. Federal Taxation
4. Auditing and Attestation
5. Accounting Information Systems

The business concentration consists of 24 hours of business courses.

Other Rule Changes: Other rule changes now in effect include:

- re-defining substantial equivalency;
- board revocation after a license lapses;
- automated licensure for service members and their spouses;
- practice review procedures including peer review and quality review requirements;
- notification to clients upon sale of a practice;
- various verbiage changes to the Board's rules and Code of Professional Conduct for rule clarification.

The Board's rules and Code of Professional Conduct, including the approved changes, will be published by the Bureau of Legislative Research and available for viewing on their website on March 16, 2026. New rules should be published to the ASBPA website by the end of March.

For questions regarding the revised Board rules, please contact the ASBPA office at 501.682.1520 or Tim Montgomery at tim.montgomery@arkansas.gov.

