



CHAPTER 93

N.C.G.S. § 93-1.

Definitions; practice of law.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2009-347, s. 1 — seventh act in the lineage	21 September 2026, 03:32 UTC	a36bf5a29ceb4618c5a3fe3f - a5d807fd58ca9c340bc47c03 - f532862abb2ab80b

§ 93-1(a)

Definitions. - As used in this Chapter certain terms are defined as follows:

- (1) An "accountant" is a person engaged in the public practice of accountancy who is not a certified public accountant as defined in this Chapter.
- (2) "Board" means the Board of Certified Public Accountant Examiners as provided in this Chapter.
- (3) A "certified public accountant" is a person who holds a certificate as a certified public accountant issued under the provisions of this Chapter.
- (4) Repealed by Session Laws 1993, c. 518, s. 2.
- (5) A person is engaged in the "public practice of accountancy" who holds himself out to the public as a certified public accountant or an accountant and in consideration of compensation received or to be received offers to perform or does perform, for other persons, services which involve the auditing or verification of financial transactions, books, accounts, or records, or the preparation, verification or certification of financial, accounting and related statements intended for publication or renders professional services or assistance in or about any and all matters of principle or detail relating to accounting procedure and systems, or the recording, presentation or certification and the interpretation of such service through statements and reports.

§ 93-1(b)

Practice of Law. - Nothing in this Chapter shall be construed as authorizing certified public accountants or accountants to engage in the practice of law, and such person shall not engage in the practice of law unless duly licensed so to do.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
7 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1925	1967		2009
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1925	c. 261, s. 1	ENACTED
02	1929	c. 219, s. 1	AMENDED
03	1951	c. 844, s. 1	AMENDED
04	1979	c. 750, s. 3	AMENDED
05	1983	c. 185, ss. 1, 2	AMENDED
06	1993	c. 518, s. 2	AMENDED
07	2009	S.L. 2009-347, s. 1	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 93-1 (2009).

PINPOINT

N.C. Gen. Stat. § 93-1(a) (2009).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1925, c. 261, s. 1; 1929, c. 219, s. 1; 1951, c. 844, s. 1; 1979, c. 750, s. 3; 1983, c. 185, ss. 1, 2; 1993, c. 518, s. 2; 2009-347, s. 1.)

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