

SOUTH CAROLINA

INFORMATION FOR FIRST-TIME CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The South Carolina Board of Public Accountancy (Board) has engaged CPA Examination Services (CPAES), a division of the National Association of State Boards of Accountancy, Inc. (NASBA) for application processing, credential evaluation, and score reporting. Please read this information carefully before completing the application forms.

APPLICATION FORMS

First-time applications must be completed by candidates who:

- ❖ have never taken the Uniform CPA Examination as a candidate of this jurisdiction.
- ❖ have previously applied, but were found ineligible or incomplete to take the examination as an applicant of this jurisdiction.
- ❖ have previously taken the examination as an applicant of another jurisdiction but who have not earned credit.
- ❖ have previously taken the examination as an applicant of another state and wish to transfer credit to this jurisdiction.

ELIGIBILITY FOR EXAMINATION

All First-time applicants must:

- ❖ Have a Social Security Number or have a Lawful Permanent Resident Number (Green Card) assigned to them prior to submitting an application; AND
- ❖ Meet the following:
 - have attended a regionally accredited college or university approved by the Board; and
 - have completed a minimum of 120 semester hours credit, which must include:
 - a. at least 24 semester hours of accounting in courses that are applicable to a baccalaureate, master's, or doctoral degree and which cover:
 - financial accounting,
 - managerial accounting,
 - taxation,
 - auditing;
 - b. at least 24 semester hours of business courses that are applicable to a baccalaureate, master's, or doctoral degree and which may include:
 - economics,
 - finance,
 - business law,
 - management,
 - computer science,
 - statistics,
 - ethics
 - marketing, and accounting hours not counted in item (a).

NOTE: In order to license, you must have at least 36 semester hours, of which 24 must be taught at the upper level.

All educational documents, including educational transcripts and foreign evaluations with foreign transcripts, are required to be submitted to CPA Examination Services. These documents may be submitted by applicants separately or included with the First-time Application.

COURSE REQUIREMENTS

- ❖ Commercial CPA review courses are not acceptable.
- ❖ Correspondence and online courses are acceptable when the applicant receives credit for the courses at a regionally accredited university. These courses must appear on an official transcript.
- ❖ CPA Review Courses and/or commercial review courses are not acceptable.
- ❖ Course descriptions of all accounting and business courses taken at academic institutions outside South Carolina not clearly identified by titles, are required.

TRANSCRIPTS

- I. Applicants who have completed all educational requirements at the time of application must:
- ❖ submit to CPA Examination Services relevant official transcript(s) from each institution at which original credit toward the educational requirement has been earned.
 - ❖ The official transcript(s) may be submitted by applicant in a sealed envelope.
 - ❖ Photocopies of transcripts are not acceptable.
 - ❖ Transcripts “Issued to Student” are not acceptable.
 - ❖ If required documentation is not received, the application will be determined to be incomplete and the candidate will not be permitted to take the examination and will forfeit the application fee paid.
- II. Applicants who have completed educational requirements at institutions outside the U.S. must:
- ❖ have their educational credentials evaluated by **one** of the following agencies;
 - [Foreign Academic Credentials Service, Inc.](#),
 - [Joseph Silny & Associates, Inc.](#),
 - ❖ obtain the form to request this service from the evaluation service agency.
 - ❖ submit their foreign transcript(s) from each institution at which original credit toward the educational requirement has been earned to the evaluation service agency.
 - ❖ The evaluation of the foreign transcript(s) must be a course-by-course comparison to South Carolina requirements.
 - 1) Completed original evaluations must be submitted to CPA Examination Services. The original evaluation may be submitted by applicant. Photocopies are not acceptable. **NOTE:** Please, submit a copy of your international transcript translated into English in a sealed envelope, along with your international evaluation report.
 - ❖ If required documentation is not received, the application will be determined to be incomplete and the applicant will not be permitted to take the examination and will forfeit the application fee paid.

APPLICANTS WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration accommodations are available for applicants who qualify. Such applicants must obtain a form to request special accommodations from CPA Examination Services. The completed form must be returned to CPA Examination Services with all required documentation. This form may be obtained on our website at www.nasba.org.

MATERIALS TO BE SUBMITTED

- **Online First-time Application:** you are required to submit the following to CPAES:
 - 1) Official transcript(s). Submission by applicant or school to CPAES.

- 2) Foreign Evaluation with foreign transcripts, if applicable. Submission by applicant or evaluation agency to CPAES. **NOTE:** Please, submit a copy of your international transcript translated into English in a sealed envelope, along with your international evaluation report.
- 3) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
- 4) Authorization for Interstate Exchange of Score Information, if applicable. Directly from the office of the state board to CPAES.

Applicants are advised to request submission of all forms to CPAES prior to applying for the examination.

➤ **Paper First-time Application:** you are required to submit the following to CPAES:

- 1) Completed, signed first-time paper application.
- 2) Payment document for application and examination fees.
 - Certified check or money order made payable to CPA Examination Services. Notate your name and sections to be taken in the “Memo” section.
- 3) Official transcript(s). Submission by applicant or school to CPAES.
- 4) Foreign Evaluation with foreign transcripts, if applicable. Submission by applicant or evaluation agency to CPAES. **NOTE:** Please, submit a copy of your international transcript translated into English in a sealed envelope, along with your international evaluation report.
- 5) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
- 6) Authorization for Interstate Exchange of Score Information, if applicable. Directly from the office of the state board to CPAES.

Applicants are advised to request submission of transcripts and foreign evaluations with foreign transcripts to CPAES prior to applying for the examination. All other forms should be included along with original First-time Application.

APPLICATION AND EXAMINATION FEES

All candidates are required to pay both an application fee and an examination fee upon submission of the first-time application.

Application fee (non-refundable):		\$ 135.00
Examination fee:		
Auditing and Attestation	(AUD)	\$ 195.35
Business Environment and Concepts	(BEC)	\$ 176.25
Financial Accounting and Reporting	(FAR)	\$ 195.35
Regulation	(REG)	\$ 176.25

Applicants are able to apply for one or more sections of the examination at a time; however, are advised to only apply for a section of the examination if they are ready to take it within the next **six** months.

Forms of Payment

Online application/registration

The only form of payment is via credit card (MasterCard, VISA or Discover only). To apply for the CPA Examination online, please visit cpacentral.nasba.org. You will be asked to create a user account. Registering for a user account will allow you to apply for the exam, maintain your current information, view your scores, check your application status and reprint your Notice(s) To Schedule.

Paper Application

The acceptable forms of payments are: Certified check, money order or company check. Certified checks, money orders or company checks must be drawn through a U.S. bank and made payable to CPA Examination Services. All fees must be paid at the time of application and must be in U.S. dollars.

A fee of \$35.00 will be charged for a report of insufficient funds by the bank.

WITHDRAWAL/REFUND/EXTENSIONS

There is no provision for withdrawing from the examination, refunding fees or extending the expiration date of the Notice to Schedule.

Applicants with documented hardships may request an exception to policy under the following criteria:

- VISA rejections;
- Military Deployment;
- Medical emergency;
- Death in immediate family.

Applicants must submit an Exception to Policy form (located at www.nasba.org) with supporting documentation for consideration. The request must be received no later than 30 days from the date of the documented hardship.

NOTICE TO SCHEDULE (NTS)

Applicants are advised to see the Candidate Bulletin at www.nasba.org for complete instructions. After eligibility to take the examination is determined, NASBA will issue an NTS to applicants. The NTS is sent via the method of notification selected by the applicant.

The NTS is valid for one testing event or six months, whichever is first exhausted for each examination section. The email is sent from cbtnts@nasba.org. If the NTS is not received within four weeks of submitting a First-time Application, contact CPA Examination Services via email at cpaexam@nasba.org.

If your NTS expires prior to taking the examination section(s), applicants will not be able to reschedule, receive a credit or receive a refund on any of the fees paid and will have to reapply for the examination and pay the appropriate fees.

The NTS must be presented for entry at the testing center. Applicants arriving without an NTS will be denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

The NTS can be reprinted at www.nasba.org.

SCHEDULING THE EXAMINATION

Upon receipt of the NTS, applicants are required to contact Prometric at www.prometric.com/CPA/default.htm to schedule the examination. The scheduling, rescheduling or cancellation of testing appointments is done through Prometric. See the Candidate Bulletin located at www.nasba.org for complete instruction on how to schedule, reschedule or cancel an appointment. Applicants may be required to pay a penalty and/or forfeit examination fees, depending on when Prometric is notified of the change or cancellation.

A list of test centers is available at www.prometric.com. CPAES does not control space availability or location of the test centers.

Applicants arriving for a testing appointment anytime after the scheduled appointment time may result in being denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

REQUIREMENTS TO BE LICENSED AS A CPA

- A. A candidate must pass all sections of the examination provided for in Section 40-2-35(A).
1. A candidate may take the required test sections individually and in any order. Credit for any test section passed is valid for 18 months from the actual date the candidate took that test section, without having to attain a minimum score on any failed test section and without regard to whether the candidate has taken other test sections.
 - a. A candidate must pass all four test sections of the Uniform CPA Examination within a rolling 18 month period, which begins on the date that the first test section is passed. The Board by regulation may provide additional time to an applicant on active military service. The Board may also accommodate any hardship, which results from the conditions of administration of the examination.
 - b. A candidate cannot retake a failed test section in the same examination window. An examination window refers to the three-month period in which candidates have an opportunity to take the CPA examination. If all four test sections of the Uniform CPA Examination are not passed within the rolling 18 month period, credit for any test section passed outside the 18 month period expires and that test section must be retaken.
 2. A candidate may arrange to have credits for passing sections of the examination under the jurisdiction of another state or territory of the United States transferred to this State. Credits transferred for less than all sections of the examination are subject to the same conditional credit rules as if the examination had been taken in South Carolina.
- B. To meet the educational requirement as part of the 150 hours of education, the applicant must:
1. have earned a bachelor's, master's or doctoral degree at a regionally accredited college or university approved by the Board; and
 2. have successfully completed at least 36 semester hours of accounting in courses that are applicable to a baccalaureate, master's, or doctoral degree and which cover financial accounting, managerial accounting, taxation, and auditing, of which at least 24 semester hours must be taught at the junior level or above; and
 3. have successfully completed at least 36 semester hours of business courses that are applicable to a baccalaureate, master's, or doctoral degree and which may include economics, finance, business law, management, computer science, marketing, ethics, statistics and accounting hours not counted in item (1).
- C. The applicant must satisfactorily pass the Uniform CPA Examination prepared by the American Institute of Certified Public Accountants (AICPA).
- D. The applicant must file a Certificate of Experience Form 2102. In general, at least one year of accounting experience under the direct supervision and review of a licensed CPA or licensed public accountant is required. Five years of experience teaching accounting courses in a college or university is generally considered equivalent to the one year of accounting experience. Complete details of required experience may be obtained by visiting the [Board of Accountancy website](#).

E. The applicant must pass Professional Ethics: The AICPA's Comprehensive Course with a grade of 90 or above. Candidates requesting licensure by examination must complete the course and attach a copy of the certificate of completion to your Licensing Application After Exam.

EXAMINATION CREDIT

Applicants may take the examination sections individually and in any order. Applicants shall be deemed to have passed the examination if the candidate obtains credit for passing each of the four examination sections. The passing score for each section is 75. Credit for passing an examination section shall be valid from the date of the examination regardless of the date on which the candidate receives actual notice of the passing score.

Credit for any section passed shall be valid for 18 months from the date the candidate took that section regardless of the number of sections taken or the scores on any failed sections. Applicants shall pass all four examination sections within a rolling 18 month period that begins on the testing date the first examination section is passed. Applicants who do not pass all four examination sections within the 18 month period shall lose credit for each section passed outside the period and must retake those sections.

Applicants cannot retake failed sections within the same testing window.

NAME, ADDRESS or SOCIAL SECURITY NUMBER CHANGE

Candidate information changes such as name, address or social security number must be submitted in writing to CPA Examination Services. Candidates must submit the Address/Name Change Form located at www.nasba.org with supporting documentation.

Scores

Score Notices are mailed to the address on file. Candidates are advised to submit Address/Name Change Form at least two weeks prior to the release of scores.

CONTACT US

Mailing Address
CPA Examination Services
South Carolina Coordinator
PO Box 198469
Nashville, TN 37219-8469

Toll-free: 800-CPA-EXAM

Direct: 615.880.4250
Web: www.nasba.org

Fax: 615.880.4290
Email: cpaes-sc@nasba.org

800-CPA-EXAM Call Center hours:
Monday - Thursday: 8 a.m. – 2 a.m., Eastern Time.
Friday: 8 a.m. – 6 p.m., Eastern Time.