

# SOUTH CAROLINA

## INFORMATION FOR RE-EXAMINATION CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The South Carolina State Board of 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.

### ARE YOU A RE-EXAMINATION CANDIDATE?

Re-examination candidates are those who:

- ❖ have previously applied to CPA Examination Services and were found eligible to take any section(s) of the CPA Examination for this state.
- ❖ have previously applied as candidates of this state and were found eligible but have not yet taken the examination.
- ❖ have taken the examination as candidates of this state, transferred to another state, and now wish to return to this state.

### CANDIDATES WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration accommodations are available for re-examination candidates who qualify. Such applicants may need to submit a form to request special accommodations from CPAES, along with all required documentation. This form may be obtained on our website at [www.nasba.org](http://www.nasba.org). Please read the instructions on the form for further details.

### REGISTRATION PROCESS

Re-examination candidates may register online at [cpacentral.nasba.org](http://cpacentral.nasba.org) via credit card (VISA, MasterCard or Discover only).

To begin the online re-examination application process, candidates will need to create a user account in the application system if they haven't already. After logging into the system with their unique username and password, previous application information must be imported. To do this, candidates will need to know the jurisdiction in which they sat for the examination as first-time candidates, and their Jurisdiction ID Number. If it cannot be located, the Jurisdiction ID number may be requested at [cpajurid@nasba.org](mailto:cpajurid@nasba.org).

Re-examination candidates may also register via certified check, money order, or company check, made payable to CPA Examination Services, along with the Re-examination Invoice. This form may be obtained on our website at [www.nasba.org](http://www.nasba.org).

Certified checks, money orders or company checks must be drawn through a U.S. bank. 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.

## REGISTRATION AND EXAMINATION FEES

All candidates are required to pay both a registration fee and an examination fee at the time of registration. The registration fees are:

SECTIONS	FEEES
Four sections:	\$105.00
Three sections:	\$ 90.00
Two sections:	\$ 75.00
ONE section:	\$ 60.00

The examination fees are:

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.

## 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](http://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.

## 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 eighteen 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 eighteen 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 also may 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 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 eighteen month period, credit for any test section passed outside the eighteen 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 one hundred fifty semester (150) hours of education, the applicant must demonstrate successful completion of:
1. have earned a bachelors, masters or doctoral degree at a regionally accredited college or university approved by the Board; and
  2. at least thirty six (36) semester hours of accounting in courses that are applicable to a baccalaureate, masters, or doctoral degree and which cover financial accounting, managerial accounting, taxation, and auditing, of which at least twenty four semester hours must be taught at the junior level or above; and
  3. at least thirty six (36) semester hours of business courses that are applicable to a baccalaureate, masters, or doctoral degree and which may include economics, finance, business law, management, computer science, marketing, ethics, statistics and 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 going to the our website [WWW.LLR.STATE.SC.US/POL/ACCOUNTANCY](http://WWW.LLR.STATE.SC.US/POL/ACCOUNTANCY).
- E. The applicant must pass the 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.

### **NOTICE TO SCHEDULE (NTS)**

Applicants are advised to see the Candidate Bulletin at [www.nasba.org](http://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 [cbtns@nasba.org](mailto:cbtns@nasba.org). If the NTS is not received within five business days of submitting a re-examination application, contact CPA Examination Services via email at [cpaexam@nasba.org](mailto: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](http://www.nasba.org).

### **SCHEDULING THE EXAMINATION**

Upon receipt of the NTS, applicants are required to contact Prometric at [www.prometric.com/CPA/default.htm](http://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](http://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](http://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.

### **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 the section(s).

Applicants cannot retake a failed section(s) 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](http://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

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](http://www.nasba.org)

Fax: 615.880.4290  
Email: [cpaes-sc@nasba.org](mailto: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.