

Requirement to sit for the CPA Exam

Section 40-2-35(D) states:

(D) An applicant may apply for examination by submitting forms approved by the board. In order for an application to be considered a completed application, all blanks and questions on the application form must be completed and answered and all applicable documentation must be attached and:

(1) the application must be accompanied by the submission of photo identification, fingerprints, or other identification information as considered necessary to ensure the integrity of the exam administration;

(2) application fees must accompany the application. If a check in payment of examination fees fails to clear the bank, the application is considered incomplete and the application must be returned to the candidate;

(3) the applicant must have on record with the board official transcripts (copies will not be accepted) from a college or university approved by the board demonstrating successful completion of one hundred twenty semester (120) hours credit, including:

(a) at least twenty-four (24) 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; and

(b) at least twenty-four (24) semester hours of business courses that are applicable to a baccalaureate, masters, or doctoral degree and which may include macro and micro economics, finance, business law, management, computer science, marketing, and accounting hours not counted in item (a).

(E) A candidate must pass all sections of the examination provided for in Section 40-2-35(A) in order to qualify for a certificate.

(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 a 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.

Regulation 1-02 states:

(A) An applicant for examination may apply to the Board for accommodation(s) to complete the Uniform CPA Examination. The applicant bears the burden of proving that the accommodation is required as a result of a verifiable hardship, which prevents compliance with the conditions of the administration of the examination. The applicant will be expected to provide documentary evidence of verifiable hardship, which prevents compliance with the conditions of the administration of the examination.

(B) An acceptable ethics exam will be designated by the Board and identified on the Board's Web site (www.llr.state.sc.us/pol/accountancy).

An application must be submitted ([First Time Applicants](#) or [Re-Exam Applicants](#)) to the address indicated on the application form. Re-Exam applicants can also call 1-800-CPA-EXAM or (615) 880-4250 or apply online at [Online Registration](#). In order for an application to be considered a completed application, all blanks and questions on the application form must be completed and answered and all applicable documentation must be attached and:

Testing Window

Currently the Exam is closed during the third month of each testing window. Therefore, candidates cannot sit for the Exam in March, June, September or December.

January	TESTING WINDOW	Testing
February		Testing
March		No Testing
April	TESTING WINDOW	Testing
May		Testing
June		No Testing
July	TESTING WINDOW	Testing
August		Testing
September		No Testing
October	TESTING WINDOW	Testing
November		Testing
December		No Testing