



CPA LICENSURE OR CERTIFICATION REQUIREMENTS

SOUTH CAROLINA

Completing a DeVry accounting program does not guarantee employment or licensure. States may have work experience requirements not met through DeVry's educational programs.

State professional licensure or certification requirements are subject to change at any time. Current and prospective students are encouraged to contact the state licensure authority where they plan to practice, reviewing all licensure and certification requirements pertaining to their state.

| State Licensure Authority | Educational Requirements | Experience Requirements | Ethics Requirements | Other General Requirements |
|---|--|---|---|---|
| South Carolina Board of Accountancy | <p>Must have a bachelor's degree or higher from a regionally accredited college or university with a concentration or major in accounting. Candidates are required to complete 150 semester hours, which must include:</p> <ul style="list-style-type: none"> 24 semester hours in upper-level accounting courses which must include, each of which must be taken at 300+ level: <ul style="list-style-type: none"> Financial accounting Managerial accounting US taxation Auditing 24 semester hours of business courses which may include: <ul style="list-style-type: none"> Economics Finance Business law Management Computer science Marketing Accounting courses not listed above. | <p>At least one year of full time or 2,000 hours of part-time accounting experience satisfactory to the board in public, governmental or private employment under the direct supervision and review of a certified public accountant or public accountant licensed to practice accounting in some state or territory of the United States or the District of Columbia.</p> <p>Or</p> <p>At least 24 semester hours of experience teaching accounting in a college or university recognized by the board or any combination of experience determined by the board to be substantially equivalent to the foregoing.</p> | <p>To meet the South Carolina CPA ethics requirements, applicants must achieve a passing score on an examination in professional ethics as approved by the board.</p> | <p>Must have a social security number or Lawful Permanent Resident Number.</p> <p>Be of good moral character.</p> <p>Submit to a criminal background check.</p> |

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For preliminary guidance on whether a particular DeVry University or its Keller Graduate School of Management accounting program meets your state's educational requirements to sit for the exam, see below:

DVU Programs that Meet the Education Requirements to Sit for the CPA Exam¹

- Bachelor of Science in Accounting
- Master of Science in Accounting

DVU Programs that May **Not** Meet the Education Requirements to Sit for the CPA Exam

- Undergraduate Certificate in Accounting
- Graduate Certificate in Accounting
- Master of Science in Accounting and Financial Management

Notes:

- Students cannot earn CPA licensure simply by earning a college degree. According to the National Association of State Boards of Accountancy (NASBA), you'll first need to determine where you plan to sit for the CPA exam since the education requirements to sit for the CPA exam are different for every state. For example, some states require 120 total semester credit hours to qualify, while others require 150 total semester credit hours.
- Certified Public Accountant (CPA) licensure requirements established by each state, but all states require a minimum of 150 semester credit hours for licensure. DeVry's Bachelor of Science in Accounting (120 credit hours) will not, by itself, meet the education requirements for CPA licensure in any state.
- Students must be mindful to complete the appropriate number of credit hours in each subject matter (i.e., accounting and business) when registering for classes or choosing electives, as requirements vary by state.
- Although the Bachelor of Science in Accounting, Master of Science in Accounting and the Master of Science in Accounting and Financial Management may not individually lead to eligibility to sit for the CPA Exam or seek licensure as a CPA in certain states, it is possible that coupled with an undergraduate degree or an appropriate number of other accounting and business education credits, the degrees, and the specific courses taken may count toward the educational requirements in those states.

¹ DeVry made the determinations for the graduate-level programs based on the prerequisite coursework required for the program or in conjunction with the appropriate undergraduate coursework. Please review the pertinent state-specific disclosure or contact the appropriate [State Board of Accountancy](#) for additional information.

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- If you are planning to seek professional licensure as a CPA, it is strongly recommended that you contact the appropriate licensing entity (in most cases, the state Board of Accountancy) in the state in which you plan to practice in order to seek information and guidance regarding licensure requirements and work with your Student Support Advisor to make sure you're able to take the required courses. CPA licensure requirements, including the educational component of those requirements, are state-specific and differ from one state to another. Each state's board of accountancy can be found by visiting the website of the National Association of State Boards of Accountancy at: [NASBA.org](https://www.nasba.org).
- Some state laws require a criminal background check, which may disqualify an individual from obtaining licensure. As such, it is your responsibility to determine if your circumstances pose any barriers.