

CHAPTER 20:75:02
EXAMINATION REQUIREMENTS

Section

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Appendix A List of Most Commonly Used Reliable Standardized Psychometric Tests.

20:75:02:04. (Effective through December 31, 2023) Education. For the purpose of satisfying education requirements in SDCL 36-20B-15, a semester hour means the conventional college semester hour. Quarter hours may be converted to semester hours by multiplying them by two-thirds. In addition to the statutory requirements, the following provisions apply:

(1) An accredited college or university is an institution which is accredited as defined in § 20:75:02:12; and

(2) Both a major in accounting and a course of study substantially equivalent to a major in accounting must include 24 semester hours in accounting at the undergraduate or graduate level from an accredited college or university, including elementary principles of accounting and at least one course in each of the following: intermediate or advanced accounting, auditing, taxation, and cost accounting. They must also include at least 24 semester hours in business courses, other than accounting courses, at the undergraduate or graduate level. A course may not be audited, but must appear as semester or quarter hour credit on an official transcript.

Source: 29 SDR 16, effective August 14, 2002; 30 SDR 119, effective February 9, 2004.

General Authority: SDCL 36-20B-15.

Law Implemented: SDCL 36-20B-15.

(Effective January 1, 2024) Education. For the purpose of satisfying education requirements in SDCL 36-20B-15, a semester hour means the conventional college semester hour. Quarter hours may be converted to semester hours by multiplying them by two-thirds. In addition to the statutory requirements, the following provisions apply:

(1) An accredited college or university is an institution which is accredited as defined in § 20:75:02:12; and

(2) Both a major in accounting and a course of study substantially equivalent to a major in accounting must include 24 semester hours in accounting at the undergraduate or graduate level from an accredited college or university, not including elementary principles of accounting, and at least one course in each of the following: intermediate or advanced accounting, auditing, taxation, and cost accounting. They must also include at least 24 semester hours in business courses, other than accounting courses, at the undergraduate or graduate level. A course may not be audited, but must appear as semester or quarter hour credit on an official transcript.

Source: 29 SDR 16, effective August 14, 2002; 30 SDR 119, effective February 9, 2004.

General Authority: SDCL 36-20B-15.

Law Implemented: SDCL 36-20B-15.

20:75:02:12. Recognized colleges and universities. For the purpose of evaluating the education qualifications of applicants for certificates under SDCL 36-20B-15, the board shall recognize those junior colleges, colleges, and universities accredited at the time the applicant's degree was received by virtue of membership in one of the following ~~regional~~ accrediting agencies:

- (1) ~~North Central Association of Colleges and Schools~~ Higher Learning Commission;
- (2) ~~Middle States Association of Colleges and Schools~~ Commission on Higher Education;
- (3) ~~New England Association of Schools and Colleges and Schools~~;
- (4) ~~Northwest Commission of~~ on Colleges and Universities;
- (5) ~~Western Association of Schools and Colleges and Schools~~ Accrediting Commission for Community and Junior Colleges;

(6) Western Association of Schools and Colleges Senior College and University Commission;

~~(6)~~ (7) Southern Association of Colleges and Schools Commission on Colleges.

If an applicant's degree was received at an accredited college or university, but the education program used to qualify the applicant included courses taken at either a two-year or a four-year non-accredited institution either before or after graduation, such courses will be deemed to have been taken at the accredited institution from which the applicant's baccalaureate degree was received, if the courses were accepted by virtue of inclusion in an official transcript of the accredited college or university.

A listing of accredited colleges and universities recognized by the board is available on the board website. However, an applicant whose degree was received from a non-accredited college or university may qualify under the provisions of § 20:75:02:13.

Source: 29 SDR 16, effective August 14, 2002; 36 SDR 216, effective July 6, 2010; 39 SDR 33, effective September 5, 2012.

General Authority: SDCL 36-20B-12(3).

Law Implemented: SDCL 36-20B-15.

20:75:02:14. (Effective through December 31, 2023) Examination -- Grades. The examination required by SDCL 36-20B-13 must test the candidate's knowledge and skills required for performance as an entry-level certified public accountant. The examination must include the subject areas of accounting, auditing, business law, taxation, finance, communications, information technology, and related knowledge and skills as the board may require.

A candidate may take the required test sections individually and in any order. Credit for any test section passed is valid for a rolling qualifying period as measured 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. The qualifying period is eighteen months. The passing grade is based on a 0-99 scale and is 75 percent.

Each candidate must pass all four test sections of the examination within a single rolling qualifying period, which begins on the date that a given test section is taken and passed.

Each candidate may not retake a failed test section until the candidate has received the score for the most recent attempt of that test section.

If all four test sections of the examination are not passed within a given rolling qualifying period, credit for any test section passed outside that qualifying period will expire and that test section must be retaken.

A candidate is deemed to have passed the examination once the candidate holds, at the same time, valid credit for passing each of the four test sections for the examination. For purposes of this section, credit for passing a test section of the computer-based examination is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually receives notice of the passing grade.

Transfer of grades shall be accepted from other states when a candidate for transfer of grades has met all the requirements of a candidate in this state.

The board may not notify a candidate of grades received on the examination until verification of graduation or completion of required courses has been submitted to the board. Until verification is received, the board may not transfer grades to any other state, accept any future examination application, or issue a certificate to an individual receiving passing grades.

Source: 29 SDR 16, effective August 14, 2002; 30 SDR 119, effective February 9, 2004; 33 SDR 107, effective December 26, 2006; 46 SDR 153, effective July 9, 2020.

General Authority: SDCL 36-20B-18.

Law Implemented: SDCL 36-20B-18.

Cross-Reference: Expiration of conditional credit for candidates accepted under educational requirement effective prior to January 1, 1998, § 20:75:02:18.

(Effective January 1, 2024) Examination -- Grades. The examination required by SDCL 36-20B-13 must test the candidate's knowledge and skills required for performance as an entry-level certified public accountant. The examination must include the subject areas of accounting, auditing, business law, taxation, finance, communications, information technology, and related knowledge and skills as the board may require.

A candidate may take the required test sections individually and in any order. Credit for any test section passed is valid for ~~a rolling qualifying period as measured from the actual date the candidate took that test section,~~ 30 months from the date the passing score of the test section is released, without having to attain a minimum score on any failed test section, and without regard to whether the candidate has taken other test sections. ~~The qualifying period is eighteen months.~~ The passing grade is ~~based on a 0-99 scale and is 75 percent.~~

Each candidate must pass all four test sections of the examination within a single rolling qualifying period, which begins on the date ~~that a given test section is taken and passed~~ the first passing score is released. The rolling qualifying period of 30 months concludes on the date the candidate sits for the final test section passed, regardless of when the score is released for the final test section.

Each candidate may not retake a failed test section until the candidate has received the score for the most recent attempt of that test section.

If all four test sections of the examination are not passed within a given rolling qualifying period, credit for any test section passed outside that qualifying period will expire and that test section must be retaken.

A candidate is deemed to have passed the examination once the candidate holds, at the same time, valid credit for passing each of the four test sections for the examination, in the rolling qualifying period of 30 months. ~~For purposes of this section, credit for passing a test section of the computer-based examination is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually receives notice of the passing grade.~~

For purposes of this section, the period of time in which to pass all required test sections of the examination may be extended by the board upon showing that the credit was lost by reason of individual hardship, personal emergency, act of God, military service or other circumstances beyond the candidates control.

Transfer of grades shall be accepted from other states when a candidate for transfer of grades has met all the requirements of a candidate in this state.

The board may not notify a candidate of grades received on the examination until verification of graduation or completion of required courses has been submitted to the board. Until verification is received, the board may not transfer grades to any other state, accept any future examination application, or issue a certificate to an individual receiving passing grades.

Source: 29 SDR 16, effective August 14, 2002; 30 SDR 119, effective February 9, 2004; 33 SDR 107, effective December 26, 2006; 46 SDR 153, effective July 9, 2020.

General Authority: SDCL 36-20B-18.

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