



## South Carolina CPA Continuing Education Requirements

### Required Education

- 40 hours of CPE annually
- Maximum 8 hours in personal development subjects
- Maximum 10 hours in any single day
- Regarding self-study courses, the Board has stated the following:

If it is one, single course that is submitted for credit on one day, it is okay if it is more than 10 hours and can be up to the 20 hour limit (example a 16 hour course completed and submitted on one day, can be reported for all 16 hours and is not subject to the 10 hour/day limitation) however;

If the licensee takes two self-study courses that total more than 10 hours, they should not submit them on the same day as the completion date needs to be different. For example, a client takes a 12 hour course and an 8 hour course - if submitted on the same day, they could only report the 12 hour course. However, if submitted on different days, they could report the 12 hour course for day 1 and the 8 hour course for day 2 up to the 20 maximum self-study hours per year.

- **NEW** Ethics Requirement: 6 hours of ethics CPE every 3 years; first 3-year reporting period is 1/1/13 to 12/31/15
- Maximum Self-Study Allowed: 20 hours per year

**License Expiration:** Registrants must renew their license annually by 1/31

**CPE Completion Due by:** 12/31 prior to license renewal

**Acceptable Programs of Study:** The overriding consideration for South Carolina CPE requirements is that the program be one that is a formal program of learning that contributes directly to the professional competence of a licensee in public practice.

**PLEASE NOTE:** Since state board regulations are constantly changing, the information contained here is deemed reliable however it is not guaranteed. We encourage you to contact your state board to answer any questions and confirm or clarify any requirements listed here.

### Board Information

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