

RULES OF THE GEORGIA STATE BOARD OF ACCOUNTANCY

20-3-.04 Retake and granting of credit requirements

(1) A Candidate may take the required Test Sections individually and in any order. Credit for any Test Section(s) passed shall be valid for a period of eighteen (18) months and be calculated from the actual date the Candidate took that Test Section, without having to attain a minimum score on any failed Test Section(s) and without regard to whether the Candidate has taken other Test Sections.

(A) Candidates must pass all Test Sections of the examination within a rolling eighteen (18) month period, which begins on the date that the first Test Section(s) passed is taken.

(B) (1) Subject to subsection (1)(B)(2), Candidates cannot retake a failed Test Section(s) in the same testing window. A testing window is equal to a calendar quarter (January-March, April-June, July-September, October- December). Candidates will be able to test no less than two (2) months out of each testing window.

(2) If the Board determines that the examination system changes necessary to eliminate the test window limitations have been implemented, subsection (1) will no longer be effective, and a Candidate can retake a Test Section once their grade for any previous attempt of that same Test Section has been released.

(2) The Board may extend the term of conditional credit validity in cases of substantial hardship as determined by the Board.

Authority O.C.G.A. Secs. 43-3-8, 43-3-10.