

1975 WL 29297 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

September 29, 1975

*1 Accounting experience with the Internal Revenue Service does not qualify as 'Public Accounting experience' within the meaning of Section 56-13, S. C. Code (1962), as amended.

Mr. John S. Herin
S. C. Board of Accountancy

QUESTION PRESENTED:

Does accounting experience while employed with the Internal Revenue Service meet the three year 'public accounting experience' requirement of Section 56-13, S. C. Code (1962), as amended?

CITATION OF AUTHORITIES:

Kohler's, A Dictionary for Accountants

State ex rel State Board of Accountancy v. Bookkeepers Business Service Col, 53 Tenn. App. 350, 382, S. W. 2d 559 (1964)

Section 56-13, S. C. Code (1962), as amended.

DISCUSSION:

Section 56-13, S. C. Code of Laws (1962), as amended provides:

A candidate for the certificate of certified public accountant who has successfully completed the examination required under § 56-11 shall have no status as a certified public accountant, unless and until he has the requisite experience and has received his certificate as a certified public accountant. The experience requirement shall be two years of public accounting experience under a certified public accountant or three years of other public accounting experience, satisfactory to the Board. [emphasis added].

The term 'public accountant' is contraposed to the term 'private accountant.' In Kohler's A Dictionary for Accountants, the two terms are defined as follows:

private accountant—An accountant whose technical skills and employment are confined to a single organization.

public accounting— . . . the offering to the public of independent professional accounting skills consisting principally of the design and installation of financial and cost systems of accounting, audits, investigations reports or certificates based on audits, advice on management and financial policies, and income tax service. The services of the public accountant are offered to the public generally, as contrasted with the employment of a private accountant on a full time basis by a single business enterprise.

In [State ex rel. State Board of Accountancy v. Bookkeepers Business Service Co.](#), 53 Tenn. App. 350, 382 S. W. 2d 559, 565 (1964), the court opined:

[O]nly those persons who, in holding themselves out to the public as skilled in the knowledge, science and practice of accounting and as qualified and ready to render professional accounting services, represent themselves to be either a public accountant or a certified public accountant and perform the work of an accountant for more than one employer are practicing public accounting . . . [emphasis added].

It is apparent that employment by the Internal Revenue Service would be in the capacity of a ‘private accountant’ rather than a ‘public accountant’. The language of Section 56-13, S. C. Code (1962), as amended, is clear and unambiguous in requiring a certain number of years of ‘public accounting experience,’ and it is further evident that in many cases public accounting experience will be of a much broader nature than the experience received by a private accountant.

CONCLUSION:

*2 Accounting experience with the Internal Revenue Service would be as a ‘private accountant’ and would not qualify as ‘public accounting experience’ within the meaning of Section 56-13, S. C. Code (1962), as amended.

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