

# Illinois Uniform CPA Examination Educational Requirements

## Education Requirements Effective January 1, 2001 to June 30, 2013

**If you were approved to sit for the CPA examination by another jurisdiction between January 1, 2001 and July 1, 2013 and wish to test as an Illinois candidate, you must have met the educational requirements listed below at the time you were approved and/or sat for the first exam section.**

Please refer to Section 1400.90 of the Administrative Rules for complete transcript of requirements listed at [www.ilboe.org](http://www.ilboe.org)

For questions regarding which option was used to process your evaluation, please contact our office, [www.ilboe.org](http://www.ilboe.org)

### Option 1:

Degree: A graduate degree in accounting from a regionally accredited institution or approved equivalent institution (regional accrediting association which is a member of the Council or Higher Education Accreditation (CHEA) [www.acenet.edu](http://www.acenet.edu)) and AACSB [www.aacsb.edu](http://www.aacsb.edu) or ACBSP [www.acbsp.org](http://www.acbsp.org) accredited accounting program. \*\*

Total Hours: You must have completed 150 semester credit hours\*

Accounting Hours: No specific requirements

Business Hours: No specific requirements

\*Quarter credit hours may be converted to semester credit hours by multiplying quarter credit hours by two-thirds.

\*\*If a candidate has obtained graduate credit or a degree from a non-AACSB/ACBSP program, s/he will apply under option 4.

### Option 2:

Degree: A graduate degree in business from a regionally accredited institution or approved equivalent institution (regional accrediting association which is a member of the Council for Higher Education Accreditation (CHEA) [www.acenet.edu](http://www.acenet.edu)) and AACSB [www.aacsb.edu](http://www.aacsb.edu) or ACBSP [www.acbsp.org](http://www.acbsp.org) accredited business program. \*\*\*

Total Hours: You must have completed 150 semester credit hours\*

Accounting Hours\*\* : 24 semester credit hours in accounting including\*\*\*\*;  
Managerial Accounting, Taxation, Financial Accounting and Audit

Business Hours: No specific requirements

\*Quarter credit hours may be converted to semester credit hours by multiplying quarter credit hours by two-thirds.

\*\*For purposes of meeting the accounting hours requirement, one graduate accounting SCH is equivalent to 1.6 SCH. This extra weight is not applied to total semester hours.

\*\*\*If a candidate has obtained graduate credit or a degree from a non-AACSB/ACBSP program, s/he will apply under option 4.

Please note: Graduate accounting credit earned with an undergraduate degree (with no graduate degree earned yet-only enrolled in a graduate degree program) will be multiplied by 1.6 whether or not the credit has been taken from an AACSB or ACBSP accredited program.

\*\*\*\*No more than three (3) semester hours of accounting obtained through internships or life-experience credit posted on a college transcript may be awarded to the accounting requirements.

#### **Option 4:**

Degree: At least a baccalaureate or higher degree in any concentration or graduate degree with a concentration other than accounting or business from a regionally accredited institution or approved equivalent institution accredited in business (regional accrediting association which is a member of the Council for Higher Education Accreditation (CHEA)).\*\* [www.acenet.edu](http://www.acenet.edu)

Total Hours: You must have completed 150 semester college hours\*

Accounting Hours: 24 semester credit hours in accounting including\*\*\*  
Managerial Accounting, Taxation, Financial Accounting and Audit

Business Hours: 24 semester credit hours in business\*\*\*:

\*Quarter credit hours may be converted to semester credit hours by multiplying quarter credit hours by two-thirds.

\*\*If a candidate has obtained graduate credit or a degree from a non-AACSB/ACBSP program, s/he will apply under option 4.

Please note: Graduate accounting credit earned with an undergraduate degree (with no graduate degree earned yet-only enrolled in a graduate degree program) will be multiplied by 1.6 whether or not the credit has been taken from an AACSB or ACBSP accredited program.

\*\*\* No more than three (3) semester credit hours of accounting & no more than three (3) semester credit hours of business obtained through internships or life-experience credit posted on a college transcript may be awarded to the accounting & business requirements.