

Illinois Uniform CPA Examination Educational Requirements

Education Requirements Effective January 1, 2019 to Present

If you wish to be approved to sit for the CPA examination beginning January 1, 2019, you must meet the educational requirements listed below.

Please refer to Section 1400.90 of the Administrative Rules for complete transcript of requirements listed at www.ilboe.org

For questions regarding which option was used to process your evaluation, please contact our office, 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 for Higher Education Accreditation (CHEA) www.acenet.edu) *and* AACSB www.aacsb.edu or ACBSP 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) *and* AACSB www.aacsb.edu or ACBSP www.acbsp.org accredited business program.***

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

Accounting Hours: 30 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 the 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 degree in any concentration or graduate degree with a concentration other than accounting or 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

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

Accounting Hours: 30 semester credit hours in accounting including****
Managerial Accounting, Taxation, Financial Accounting and Audit **

Business Hours: 24 semester credit hours in business including****:
Two (2) semester credit hours (SCH) of Business Communication (BC) and three (3) SCH of Business Ethics (BE)

*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 SCH is equivalent to 1.6 SCH earned at the undergraduate level. This extra weight is not applied to the 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 & no more than three (3) semester hours of business obtained through internships or life-experience credit posted on a college transcript may be awarded to the accounting & business requirements.