

Illinois Board of Examiners—Integration Template

DePaul University – Graduate MSA and MBA

Integration of Business Ethics and Business Communication , January 2019

1. Since the MSA is an accounting-accredited program, students are automatically CPA eligible upon completion of their MSA degree, as long as they have also completed a total of 150 semester hours. In the last quarter when taking courses to meet the MSA degree requirements, MSA students who also have a total of 150 semester hours upon completion of their MSA can apply to take the CPA exam in Illinois. (Students cannot be taking international courses in the last quarter, only domestic courses, in order to meet this early “provisional” application status.)
2. If they wish to qualify to take the CPA exam in Illinois prior to completion of their MSA degree, MSA students must meet the same course requirements as an undergraduate student. In doing so the table below illustrates how the courses in the MSA program would count towards the requirements. All graduate accounting courses are counted as 1.6 credit hours per each 1 credit. Therefore, a 4 quarter credit hour accounting course counts 6.4 (4 x 1.6) quarter hours, or 4.27 (6.4 x .667) semester credit hours.

DePaul University–MSA Program Template

(Assumes ACC 500 counted as an accounting course)

QCH=Quarter Credit Hours SCH=Semester Credit Hours

	Credit Hours	Business Ethics (a)	Business Commun. (a)		
	Grad <u>ACC</u> hrs.X 1.6: 4 QCH <u>X 1.6 =</u> 6.4 QCH	3 SCH Required (= 4.5 QCH)	2 SCH Required (=3 QCH)	Total Hours integrated	(a) Balance of Hours in Acct Courses
REQUIRED MSA COURSES:					
ACC 500 Fin'l Acctg	6.4			0	6.4
ACC 535 Acct Systems	6.4			0	6.4
ACC 541 Fin'l Theory I	6.4			0	6.4
ACC 542 Cost/Mgrl I	6.4			0	6.4
ACC 543 Fin'l Theory II	6.4			0	6.4
ACC 545 Advan Fin'l	6.4			0	6.4
ACC 547 Audit I	6.4			0	6.4
ACC 548 Indiv Tax	6.4			0	6.4
ACC 550 Audit II	6.4			0	6.4
ACC 551 Corp Tax	6.4			0	6.4
ACC 552 Legal & Ethical – Acct Practice	6.4			0	6.4
ACC 640 Acct Theory & Policy	6.4				6.4

TOTAL (In Quarter Hours)	76.8 QCH				76.8 QCH
TOTAL	51.2 SCH				51.2 SCH

(a) Business Ethics & Business Communication hours cannot count as accounting hours since they must be counted as business hours.

Illinois Board of Examiners—Integration Template
DePaul University – MBA Program

DESIGNED FOR DEPAUL MBA STUDENTS WHO DO NOT HAVE AN UNDERGRADUATE ACCOUNTING DEGREE:

1. If you are interested in taking the CPA Exam when you have completed your DePaul MBA degree (which is AACSB business accredited), you are required to complete your MBA degree AND also meet the accounting course requirements. Here is the specific language from the Illinois education requirements posted on the Illinois Board of Examiners' website at www.ilboe.org: (NOTE: SCH = semester credit hours)

“(B) Earned a graduate degree from a business or accounting program that is accredited in business by an accrediting agency recognized by the Board (see subsection (c)(2)(H)) and completed at least 30 SCH in accounting as described in subsection (c)(4) at the undergraduate level, or the equivalent at the graduate level;”
2. Please note that the above does NOT mention anything about business ethics or business communications course requirements. That is because business-accredited DePaul MBA students who have earned their MBA degree are NOT required to complete the business ethics and business communications courses. All graduate accounting courses are counted as 1.6 credit hours per each 1 credit. Therefore, a 4 quarter credit hour accounting course counts 6.4 (4 x 1.6) quarter hours, or 4.27 (6.4 x .667) semester credit hours.
3. If you are in your last term taking courses to meet your MBA degree requirements and are deemed eligible for the provisional application by the Illinois Board of Examiners, you can apply to take the CPA Exam as an MBA candidate in your last term and will be evaluated accordingly.
4. If a DePaul graduate student wants to take any part of the CPA Exam in Illinois BEFORE completing their MBA degree (i.e., PRIOR to their last term when earning their MBA degree requirements), then they would still be considered an undergraduate student by the ILBOE and would have to meet BOTH the accounting course requirements and the business course requirements including the requirements for business ethics and business communication.