

Illinois Uniform CPA Examination Education Requirements Effective July 1, 2013 through December 31, 2018

Option #1:

Degree: A graduate degree in accounting conferred by a regionally accredited institution (or Board approved equivalent) with AACSB or ACBSP accreditation of its accounting program.

Total Hours: Completion of 150 semester credit hours*

If you have a graduate degree in accounting but it was not earned through an AACSB or ACBSP accredited accounting program, you will be evaluated under option #4.

Option #2:

Degree: A graduate degree in business conferred by a regionally accredited institution (or Board approved equivalent) with AACSB or ACBSP accreditation of its business program.

OR

Degree: A graduate degree in accounting conferred by a regionally accredited institution (or Board approved equivalent) with AACSB or ACBSP accreditation of its business program.

AND

Total Hours: Completion of 150 semester credit hours*

Accounting Hours: 30 semester credit hours in accounting** that include Managerial Accounting, Financial Accounting, Taxation and Audit. The 30 semester credit hours of accounting must also include 2 semester credit hours of Research and Analysis in Accounting.

If you have a graduate degree in business but it was not earned through an AACSB or ACBSP accredited business program, you will be evaluated under option #4.

Option #4:

Degree: A baccalaureate degree in any concentration conferred by a regionally accredited institution (or Board approved equivalent).

OR

Degree: A graduate degree in any concentration other than accounting or business conferred by a regionally accredited institution (or Board approved equivalent).

OR

Degree: A graduate degree in accounting or business conferred by a regionally accredited institution without a business or accounting department accredited by the AACSB or ACBSP.

AND

Total Hours: Completion of 150 semester credit hours*

Accounting Hours: 30 semester credit hours in accounting** that include Managerial Accounting, Financial Accounting, Taxation and Audit. The 30 semester credit hours of accounting must also include 2 semester credit hours of Research and Analysis in Accounting.

Business Hours: 24 semester credit hours in business that include 2 semester credit hours in Business Communication and 3 semester credit hours in Business Ethics.

Learn more about accreditation [here](#).

*Quarter credit hours are converted to semester credit hours by multiplying quarter credit hours by two-thirds.

** Accounting hours earned in a master's degree program are equivalent to 1.6 semester credit hours earned at the undergraduate level. This extra weight is only given to accounting hours, not business or total hours.

Note: If you have earned [internship credit](#), no more than 3 semester credit hours of accounting and no more than 3 semester credit hours of business posted on a college transcript will be awarded to the accounting and business requirements. All internship credits will go toward the total hour requirement.

Note: If you have earned credit by taking [CPA Review courses](#) from a regionally accredited institution and these CPA Review courses are taught by faculty and/or instructors from your institution, we can accept the credits if they are shown as earned credit hours on a transcript. In addition, we will accept only 6 semester credit hours toward the accounting hour requirement. If you have taken review courses totaling more than the 6 semester credit hours, we will accept up to 6 more semester credit hours toward the total hour requirement.