

# Illinois Uniform CPA Examination Education Requirements Effective January 1, 2019

## Option #1:

**Degree:** A graduate degree in accounting conferred by a Board-recognized institution of higher education whose accounting program has either AACSB accreditation or ACBSP accreditation.

**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 Board-recognized institution of higher education whose business program has either AACSB accreditation or ACBSP accreditation.

OR

**Degree:** A graduate degree in accounting conferred by a Board-recognized institution of higher education whose business department has either AACSB accreditation or ACBSP accreditation.

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.

*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 Board-recognized institution of higher education accredited by an accrediting association recognized by the Council for Higher Education Accreditation (CHEA), the U.S. Department of Education (USDE) and/or any accreditation organization approved by the Board.

OR

**Degree:** A graduate degree in any concentration other than accounting or business conferred by a Board-recognized institution of higher education accredited by an accrediting association

recognized by the Council for Higher Education Accreditation (CHEA), the U.S. Department of Education (USDE) and/or any accreditation organization approved by the Board.

OR

**Degree:** A graduate degree in accounting or business conferred by a Board-recognized institution of higher education but 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.

**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.