

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](#) from an appropriately accredited institution that is reported as hours earned on an official transcript, no more than 3 semester credit hours of accounting will be credited to the accounting hour requirement and no more than 3 semester credit hours of business will be credited to the business hour requirement. A maximum of 6 semester credit hours not already given for the accounting or business hour requirements may be granted toward satisfying the total hour requirement.

Note: If you have earned credit by taking [CPA Review courses](#) from an appropriately 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. However, 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 may accept up to 6 more semester credit hours toward the total hour requirement.

If the school is not offering credit for the CPA Review courses and/or the CPA Review courses are not taught by faculty or instructors from that school, we cannot accept the CPA Review credits(s).