

Frequently Asked Questions

Everything you need to know
about sitting for the CPA exam
as an Illinois candidate.

CPA EXAM



ILLINOIS CPA SOCIETY®
www.icpas.org

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overview

This guide is intended to inform Illinois candidates about the application process, administration, and structure of the certified public accountant (CPA) exam.

- The American Institute of Certified Public Accountants (AICPA) develops, maintains, and scores the CPA exam.
- States individually establish the requirements for CPA exam candidates and CPA licensing. Since state regulations vary, domestic (U.S.) CPA exam candidates are encouraged to apply to test in the state in which they plan to practice and obtain licensure.
- Candidates submitting transcripts from an institution located outside of the U.S. are considered international candidates. International candidates are encouraged to apply to test in the state in which they plan to practice and obtain licensure.
- The Illinois Board of Examiners (ILBOE) has sole responsibility for setting policy and rules for Illinois CPA exam candidates.

resources

The CPA exam format and content does change. Candidates should also review the information posted by the organizations listed below.

Organization	Site Content
Illinois CPA Society (ICPAS) www.icpas.org/cpa-exam-resources Email: student@icpas.org Phone: 800.993.0407	<ul style="list-style-type: none">➤ CPA Exam Award scholarships➤ Discounts on review courses, tutoring, and ethics exam
Illinois Board of Examiners (ILBOE) www.ilboe.org Email: help@ilboe.org Phone: 815.753.8900	<ul style="list-style-type: none">➤ Illinois educational requirements to take the CPA exam➤ Illinois credential evaluation form, CPA exam application form, and related fees
Illinois Department of Financial and Professional Regulation (IDFPR) www.idfpr.com	<ul style="list-style-type: none">➤ Illinois CPA licensing requirements➤ Continuing professional education requirements
American Institute of CPAs (AICPA) www.aicpa.org/becomeacpa/gettingstarted	<ul style="list-style-type: none">➤ General structure, content, and length of each section of the CPA exam➤ CPA exam tutorial and sample exams
National Association of State Boards of Accountancy (NASBA) www.nasba.org Email: cpaexam@nasba.org Phone: 800.CPA.Exam	<ul style="list-style-type: none">➤ Pay fees for taking CPA exam➤ Links to state boards of accountancy or examiners➤ Transcript review for international candidates➤ The Candidate Bulletin: <i>Roadmap to CPA Success</i>➤ Request access to professional literature: www.nasba.org/proflit



general information

What is the structure, length, and content of the exam?

The exam is comprised of four sections, each four hours long: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR), and Regulation (REG). The “Uniform CPA Examination Blueprints” list the skills tested, content, weighting, and reference sources for each section of the exam. Access the latest Blueprints at www.aicpa.org/becomeacpa/cpaexam/examinationcontent.

The table below summarizes the information set forth in the Blueprints.

Section	Section Time	Multiple-Choice Question (MCQ)	Task-Based Simulations (TBSs)	Written Communication
AUD	4 hours	72	8	none
BEC	4 hours	62	4	3
FAR	4 hours	66	8	none
REG	4 hours	76	8	none



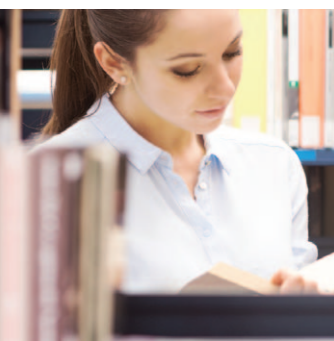
eligibility

What are the educational requirements for Illinois candidates?

- 150 semester credit hours (SCH) or 225 quarter credit hours (QCH)**
- Bachelor’s degree or higher from a regionally accredited school**

Any credits earned in excess of the maximum stated count toward the 150-hour requirement

 - A. Graduate degree in accounting
 - Accounting program must be accredited by AACSB or ACBSP
 - No requirements for SCH in business communications (BC) or business ethics (BE), or business hours
 - B. Graduate degree in business
 - Business program must be accredited by AACSB or ACBSP
 - Minimum of 30 SCH in accounting
 - At least one course each in financial accounting, auditing, taxation, and management accounting
 - No requirements for SCH in BC, BE, or business hours



- C. A bachelor's degree in any field or a graduate degree in a discipline other than accounting or business not accredited by AACSB or ACBSP
- Minimum of 30 SCH in accounting
 - At least one course in financial accounting, auditing, taxation, and management accounting
 - Minimum of 24 SCH in business other than accounting
 - 2 SCH in integrated or stand-alone BC and 3 SCH in integrated or stand-alone BE (maximum toward the 24 business SCH)

* For purposes of meeting the accounting hours requirement, one graduate accounting SCH is equivalent to 1.6 SCH.

** If the CPA exam is taken prior to the last term when a candidate is completing their graduate degree in accounting or graduate degree in business, the candidate's transcripts will be evaluated using the bachelor's degree requirements.

3. Internships or life experience

Candidates may submit internships and life experience for review. These must appear as credit received on official transcripts from regionally accredited or equivalent institutions (foreign) for consideration toward required SCH.

- A. Maximum of 3 SCH toward 30 SCH accounting requirement
- B. Maximum of 3 SCH toward 24 SCH business requirement

More information is available at www.ilboe.org.

Is a candidate allowed to take one or more exam sections prior to completing their coursework?

Candidates can apply to take the exam before meeting all the educational requirements. In order to be approved under provisional status, a candidate must be enrolled in their last academic term with the courses necessary to complete all the educational requirements.

Candidates must submit an Initial Examination Application no earlier than the term in which they expect to complete all educational requirements. They must fill out the "Courses in Progress" section and can list only the courses being taken in their last academic term. Courses in progress will be counted in addition to completed courses toward meeting the educational requirements. Only one Authorization to Test (ATT) will be issued to a candidate. Once approved, the candidate is referred to as a provisional candidate and becomes eligible to take one or more exam sections.

Provisional candidates must take the first exam section within a specific timeframe or provisional status will be revoked. Provisional candidates may view their scores online before all final, official transcripts have been reviewed. However, the hard copy score notices will not be mailed until the provisional status has been cleared. Provisional candidates must submit final, official transcripts verifying eligibility to ILBOE within 150 days of taking the first exam section or scores for all exam sections authorized with provisional approval will be voided.

More information is available at www.ilboe.org.

apply

Where should candidates apply to take the exam?

CPA exam candidate and CPA licensing requirements differ from state to state, so candidates should apply to take the exam in the state in which they plan to practice and become licensed. Candidates who plan to be licensed in Illinois need to apply to ILBOE to take the exam. Candidates must create an online user ID at **www.ilboe.org** by clicking on the “Getting Started” dropdown tab in the website’s navigation menu, then clicking on the “Online System Log In” link.

States have different educational requirements to take the exam. For example, Illinois requires 150 semester credit hours, whereas some states require only 120. Generally, if a candidate wishes to become licensed in another state, the candidate must have fulfilled that state’s educational requirements by the date they take the first section of the exam. Candidates who took or take the exam in other states prior to meeting the Illinois educational requirements will not be able to transfer their exam scores to Illinois. These candidates will be required to retake the exam unless they are able to transfer a CPA license from another state. Such candidates should contact that state’s board of accountancy or examiners.

Contact information is available at **www.nasba.org/stateboards**.

What is the Academic Credentials Evaluation Application and when should candidates complete this process?

The Academic Credentials Evaluation Application determines a candidate’s academic eligibility and must be submitted prior to completing the exam application. Candidates will be required to submit their official transcripts from every institution attended, even if transfer courses appear on the transcripts of another institution.

Domestic candidates who understand the terms and eligibility requirements may submit their evaluation application and \$200 fee via their ILBOE online account at any time.

Foreign candidates who understand the terms and eligibility requirements may submit their foreign or combination of domestic and foreign evaluation application and appropriate fees, if applicable, to NASBA’s International Evaluation Services (NIES). Foreign candidates who have passed all four parts of the exam in another jurisdiction and who wish to be licensed in Illinois must apply for transcript evaluation through NASBA and pay the total transfer credit fee of \$345 online to ILBOE.

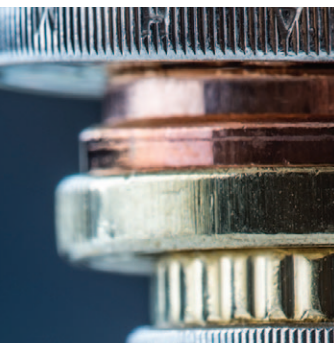
Candidates may submit a hard copy pre-evaluation application and \$50 fee via mail if they want to verify which of their completed courses meet Illinois’ requirements for CPA candidates. However, this fee will not be credited toward the full evaluation application fee.

More information is available at **www.ilboe.org**.

How do Illinois candidates (domestic or foreign) apply for the exam?

After you have submitted your Academic Credentials Evaluation Application, candidates must:

1. Submit an Initial Examination Application to identify the section(s) of the exam that you intend to take within six months of paying NASBA fees. Candidates with mental and/or physical impairments should indicate so on their application and submit the “Request for Special Accommodations” form.



- ILBOE will email an approval letter, which includes your unique jurisdiction code or JUR Code (IL) and jurisdiction ID or JUR ID (six-digit number assigned by ILBOE).
- NASBA will email instructions on how to create the Gateway account using the JUR Code and JUR ID. NASBA will email a notification that a payment coupon is ready for payment, and this lists the testing fees for each exam section that you specified on your Illinois application. Pay the related fees to NASBA within 90 days of issuance of the payment coupon. NASBA will email you stating that the Notice to Schedule (NTS) is ready. Upon paying the NTS, which is valid for six months for Illinois candidates, candidates may schedule one or more of the exam section(s) listed on the NTS. Print the NTS. It must be presented in hard copy or electronic form at the Prometric testing location for each exam section.

Is it advisable to apply for all four exam sections on the initial application?

If a candidate does not intend to take all four sections within six months of paying NASBA fees, then they should only indicate on the application which exam section(s) they plan to take within the six-month period.

fees

What fees do Illinois candidates pay to take the exam?

The fees paid when applying depend on the number of exam sections indicated on a candidate's application.

All fees are subject to change.

Go to www.ilboe.org and www.nasba.org for current fee information.

One-time credential evaluation fee paid to ILBOE:

Domestic credential evaluation	\$200.00
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International credential evaluation fee with domestic credits	\$225.00
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CPA exam application fees paid to ILBOE each time a candidate applies:

One exam section listed on application	\$40.00
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Two exam sections listed on application	\$76.00
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Three exam sections listed on application	\$108.00
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Four exam sections listed on application	\$120.00
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Testing fees paid to NASBA:

Each individual section at a U.S. test center	\$226.15
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Each individual section at an international test center	\$365.55
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Is funding available to help with the costs of the exam for Illinois candidates?

The Illinois CPA Society CPA Exam Award, funded by donations to the CPA Endowment Fund of Illinois, reimburses candidates approximately \$900 for fees related to preparing for or taking the CPA exam. Candidates must have pre-approved status by ILBOE and demonstrate achievement and financial need. Application deadlines are January 30 and June 30. More information is available at www.icpas.org/scholarships.

prepare

Where can candidates obtain free practice exam questions and tutorial videos?

Before the beginning of any examination session, candidates must attest to the fact that they have reviewed the tutorial and sample tests, as well as the Candidate Bulletin.

Thus, candidates are required to practice with a sampling of multiple-choice questions, task-based simulations, and written communications tasks for each section of the exam, which can be found at www.aicpa.org/becomeacpa/cpaexam.

Are there review courses available to help candidates prepare for the exam?

There are many CPA exam review course providers and educational institutions that offer a variety of review materials and formats. ILBOE provides a list of providers and ICPAS offers member discounts. More information is available at www.ilboe.org/exam/exam-resources or www.icpas.org/cpa-exam-resources.

schedule

Where does a candidate go to schedule their exam(s)?

Prometric is the company that delivers the exam. For a list of authorized test centers, information on test center policies and procedures, or to schedule one or more CPA exam section(s) listed on the NTS, visit www.prometric.com/cpa.

Hours of operation will vary among Prometric test centers. Typically, Saturdays book early.

When is the CPA exam offered?

CPA exam candidates are able to sit for the CPA exam year-round without any scheduling restrictions with Continuous Testing. Continuous Testing allows candidates to pass the exam faster and reduce the risk of losing credit on previously passed exam sections. With Continuous Testing, candidates who fail an exam section can reschedule that exam as soon as possible once they receive a new NTS, instead of waiting until the next testing window.

What order should I take the exams?

The four exam sections may be taken in any order. A candidate can only schedule the section(s) approved in each application.

Tip: A candidate's first exam section taken should be the one that they believe is the most difficult for them. Then, if the candidate does not pass that section the first time it is taken, their 18-month time period required for passing all four parts (described below under "exam scores") will not start.

If a candidate is approved to take, and pays for multiple exam sections at once, by when must the candidate take these sections?

Candidates should be aware that each ATT and subsequent payment coupon issued by NASBA is valid for only 90 days, and the NTS is valid for only six months. Therefore, a candidate who applies for and pays NASBA for multiple sections at one time should take those sections within six months. If the candidate does not take any section included in the application within six months, the candidate must reapply and pay ILBOE and NASBA exam fees again (excluding the credential evaluation fee) for any exam section not taken.

How many times may a candidate take an exam section?

There is no limit on the number of times you can retake an exam section.

scores

Will Illinois candidates receive a numeric score for each CPA exam section?

Candidates will receive a numeric score for each exam section ranging from zero to 99. A score of 75 or higher indicates successful completion of an exam section. Candidates who do not pass a section will also receive a candidate performance report (CPR), which is included on the backside of the mailed hard copy score reports. The report provides candidates with information about the strengths and weaknesses of their exam performance. To reapply, a candidate must complete a re-examination form and pay the related ILBOE and NASBA fees.

How do candidates receive their scores?

ILBOE will announce when scores are available. Candidates may access their scores using ILBOE's online system at www.ilboe.org. Candidates will receive a hard copy report typically a few weeks later. For a score release timeline, visit www.aicpa.org/becomeacpa/cpaexam/psychometricsandscoreing/test-windows-score-release.html.

Is there a time limit for passing all four sections of the exam?

All exam sections must be passed within 18 months from the date the Illinois candidate sat for the first passed section. An Illinois candidate who does not pass all four exam sections within the 18-month time period will be required to retake the earliest section(s) passed until all four sections are passed within a single 18-month time period.





get licensed

How does a candidate meet the ethics exam requirement?

Candidates will not be eligible for licensing until they pass a separate ethics exam on the rules of professional conduct. The requirements are fulfilled by completing Professional Ethics: The AICPA's Comprehensive Course, which includes an open-book exam.

Candidates may complete the ethics exam at any point while pursuing CPA licensure (before/after taking the CPA exam, or during). Tip: Many exam takers prefer to take the ethics exam before they take the AUD part of the CPA exam since it also covers ethics. A score of at least 90 percent is required to pass, and the score does not expire.

ICPAS offers a member discount. More information is available at www.icpas.org/ethicsexam. The ethics course and exam may also be purchased directly from AICPA.

Illinois candidates should request that their scores be forwarded to ILBOE when they register online to complete the exam or submit the certificate directly to ILBOE for faster processing.

How does a candidate become licensed in Illinois?

The Illinois Department of Financial and Professional Regulation (IDFPR) is the sole authority for CPA licensing in Illinois. Candidates are required to be licensed before they can practice and hold themselves out as CPAs (i.e., on resumes, job applications, business cards, letterhead, websites, etc.).

Once a candidate has passed all four sections of the exam within an 18-month period, completed the ethics exam, and met the one-year experience requirement for "accountancy activities" as defined by the IDFPR, the candidate may then apply for a CPA license at www.idfpr.com.

The Illinois CPA Society...

Helping you prepare for the CPA exam and **so much more!**

Whether you are working to pass the exam, climb the career ladder, or expand your professional network, the Illinois CPA Society is with you every step of the way.

Benefits for future CPAs:

- Earn a CPA exam fees **reimbursement award for \$900.**
- **Save \$300-\$500** on CPA exam review courses.
- **Pay 40% less** for the required ethics exam.
- Access to **timely information and frequently asked questions** about the CPA exam and licensing.
- Network with **accounting and finance young professionals.**
- Find accounting internships or jobs with our **Virtual Fair.**



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