

Illinois CPA Society

searching?

for answers

## The Uniform CPA Exam

Overview and FAQs



[www.icpas.org](http://www.icpas.org)

# The Uniform CPA Exam Overview and FAQ Sheet

## INTRODUCTION:

The information provided in this brochure is intended to inform candidates about the application process, administration, and general format and structure of the computerized Uniform Certified Public Accountant (CPA) exam. The American Institute of Certified Public Accountants (AICPA) is responsible for developing, administering, and grading the CPA exam. However, individual states are responsible for establishing the educational requirements that must be met for CPA certification and licensing. Since state regulations vary, CPA exam candidates are encouraged to apply to sit for the CPA exam in the state in which they plan to practice.

Much of this brochure's content is intended to assist Illinois examination candidates. The Illinois Board of Examiners has sole responsibility for setting policy and rules regarding CPA certification in Illinois. Information presented herein, relative to the Board of Examiners' operations, examination, or application requirements, fees, etc., is provided as a service to CPA exam candidates.

The CPA exam format and content does change. Accordingly, candidates should frequently review the information posted on the websites listed below.

Website	Site Content
<a href="http://www.ilboa.org">www.ilboa.org</a>	<ul style="list-style-type: none"> <li>▶ Illinois educational requirements to sit for the CPA exam and receive authorization to test (ATT) in the state of Illinois</li> <li>▶ Illinois credential evaluation and CPA exam application forms</li> <li>▶ Contact information: Illinois Board of Examiners 100 Trade Centre Drive, Suite 403 Champaign, IL 61820-7233 Phone: 217-531-0950 Fax: 217-531-0960 E-mail: help@ilboa.org</li> </ul>
<a href="http://www.cpa-exam.org">www.cpa-exam.org</a>	<ul style="list-style-type: none"> <li>▶ CPA candidate bulletin describing exam structure, content, and grading policies</li> <li>▶ CPA exam tutorial and sample exams</li> <li>▶ Registration for free database research software</li> </ul>
<a href="http://www.Prometric.com/cpa">www.Prometric.com/cpa</a>	<ul style="list-style-type: none"> <li>▶ List of test centers available</li> <li>▶ Test center policies and procedures</li> <li>▶ On-line exam scheduling</li> </ul>
<a href="http://www.nasba.org">www.nasba.org</a>	<ul style="list-style-type: none"> <li>▶ Payment of examination fees</li> <li>▶ Customer care phone: 1-800-CPA-EXAM</li> </ul>
<a href="http://www.FutureCPA.org">www.FutureCPA.org</a>	<ul style="list-style-type: none"> <li>▶ Illinois CPA Society student website</li> <li>▶ Link to AICPA tips for taking the CPA exam</li> <li>▶ Links to CPA exam award program and accounting scholarships information</li> </ul>

The following questions have been designed to assist Illinois candidates in understanding the application process and CPA exam structure and format.

### 1. When is the CPA exam offered? When are the testing windows?

The CPA exam is offered in a computerized format at Prometric test sites during the first two months of every quarter (referred to as "testing windows"). Candidates may sit for one or more sections of the CPA exam during any of the following four testing windows:

January-February

April-May

July-August

October-November



## 2. What educational requirements must candidates meet to sit for the CPA exam?

Illinois CPA candidates must have a bachelor's degree and a total of 150 semester hours of coursework (with some specific coursework requirements). Note that quarter-based hours must be converted to semester hours. One quarter hour is equivalent to two-thirds of a semester hour. For a complete list of the Illinois educational requirements, see the Illinois Board of Examiners' website at [www.ilboa.org](http://www.ilboa.org).

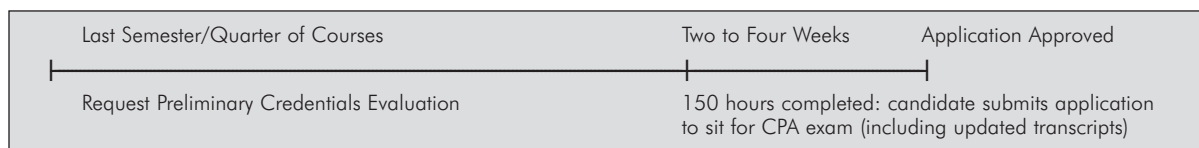
## 3. Do candidates need to apply to the Illinois Board of Examiners to sit for the CPA exam?

Candidates should apply to sit for the CPA exam in the state in which they plan to practice and become licensed. The licensing requirements differ from state to state. Candidates who plan to practice and be certified or licensed in Illinois need to apply to the Illinois Board of Examiners to sit for the CPA exam. Generally, if a candidate wishes to become licensed in another state, the candidate must have fulfilled that state's educational requirements as of the date they sat for the first section of the CPA exam. Such candidates should contact that state's board of accountancy or examiners; contact information is available at [www.cpa-exam.org/global/boards.html](http://www.cpa-exam.org/global/boards.html).

## 4. How do candidates get their transcripts evaluated? When should they do it? Why should candidates request preliminary transcript evaluations?

Ideally, candidates should have their transcripts evaluated by the Illinois Board of Examiners at the **beginning** of their last term of coursework **after grades are posted for the prior term**. The form to request transcript evaluation (called "Request for Preliminary Academic Credentials Evaluation for CPA Designation") is available at [www.ilboa.org/forms.html](http://www.ilboa.org/forms.html). This evaluation merely determines a candidate's preliminary eligibility. The candidate still must successfully complete the pending courses included in this evaluation before they can apply to sit for the CPA exam. If the evaluation request was made within the time frame described above, the evaluation should be complete by the end of the candidate's last term of coursework. Then, the application process, as described in Question #6 below, will take two to four weeks.

The above timetable is depicted as follows:



Candidates who request preliminary transcript evaluations will be able to sit for the CPA exam sooner than those who do not. Under most circumstances, this can involve an entire testing window.

If a candidate does not request a preliminary transcript evaluation, the credentials review must be performed at the time the candidate submits an application to sit for the CPA exam. Then, the application process will take six to eight weeks (rather than the two to four weeks described above).

*International candidates should be aware that the Illinois Board of Examiners conducts its own international transcript evaluation. The Illinois Board of Examiners does not accept results from other evaluation services. An additional evaluation fee is charged and an additional four to eight weeks is required for the transcript review process for international credentials. (International candidates use the same forms as domestic candidates located at: [www.ilboa.org/forms.html](http://www.ilboa.org/forms.html).)*

## 5. Are candidates allowed to sit for the CPA exam prior to completing their coursework?

No. CPA candidates will not receive an authorization to test (ATT) until they complete all of the courses specified as incomplete in the request for preliminary eligibility described in Question #4 above.

## 6. How do candidates apply? How far in advance should candidates begin the application process? How much time is needed to complete this process?

The answer depends upon whether or not a candidate has completed a "Request for Preliminary Credentials Evaluation for CPA Designation." (Also, see note in Question #4 regarding the additional time required for international transcript evaluations.)

A candidate who has requested a preliminary transcript evaluation should expect to receive a letter from the Illinois Board of Examiners within six to eight weeks. Once the grades have been posted for all of the pending courses set forth in the letter, the next step is to submit an application to sit for the CPA exam. In this case, the candidate should allow approximately two to four weeks for the application process.

A candidate who has not requested a preliminary transcript evaluation must submit a request for evaluation of their credentials with the application to sit for the CPA exam. The application should not be submitted until the candidate has completed all educational requirements. In this case, the candidate should allow approximately six to eight weeks for the application process.

The application process for Illinois CPA exam candidates includes the following steps:

- ▶ A candidate submits a "Request for Preliminary Credentials Evaluation for CPA Designation" if they want their credentials evaluated prior to submitting their application. (See Question #4 above.)

- ▶ A candidate submits an application and fee to the Illinois Board of Examiners to be authorized to take **one to four** different sections of the CPA exam. The CPA exam application and credential evaluation forms are available at [www.ilboa.org/forms.html](http://www.ilboa.org/forms.html). (See Question #17 for discussion of the number of sections to include in the application.)
- ▶ The Illinois Board of Examiners issues an approval letter to the candidate. An Authorization to Test (ATT) is sent to the National Association of State Boards of Accountancy (NASBA), which maintains a national database of CPA candidates. The ATT will be valid for 90 days.
- ▶ After receiving the Board's ATT, NASBA contacts the candidate requesting payment of their fee. This fee covers the costs of computer test time, digital photo taken at the test center, scoring fees, etc. The full fee must be paid for **all sections specified on the application** regardless of when the candidate intends to take each part in the six-month time period. (See next bullet for more information on the six-month time period.)
- ▶ When possible, candidates should make their payment to NASBA **during** a testing window so that the NTS, which is valid for six months, will cover three testing windows. For example, if a NTS is effective January 15 to July 15, a candidate can test in January and February, April and May, and July 1 to July 15. If payment to NASBA is made during a non-testing window, the six month NTS will only include two testing windows. For example, if a NTS is effective December 15 to June 15, a candidate can test only in January, February, April, and May.
- ▶ After receiving the requested fee from the candidate, NASBA issues a Notice to Schedule (NTS) to the candidate and also informs the Illinois Board of Examiners that the NTS has been issued. The candidate is instructed to contact a Prometric testing center to schedule a day and time for testing. The NTS is valid for six months. **The candidate must schedule and take those sections specified on the application within six months of the NTS issue date.**
- ▶ The candidate will sit for the authorized section(s) at a Prometric testing center. (See Questions #21 through #25 for additional information.)
- ▶ CPA exam responses are sent from Prometric to the AICPA on a daily basis. The AICPA grades the candidate responses and sends scores to NASBA as each part is graded. NASBA sends the scores to the Illinois Board of Examiners, which approves the scores and releases them to the candidate. A candidate will receive a score notice from the Illinois Board of Examiners for each testing window. (See Question #27 for further details.)

## 7. What are the sections of the CPA exam?

**The four sections of the CPA exam taken at a Prometric testing center are:**

- |  |   |
|--|---|
| 1. Auditing and Attestation (AUDIT) – 4.5 hours      | 3. Financial Accounting & Reporting (FAR) – 4.0 hours |
| 2. Business Environment & Concepts (BEC) – 2.5 hours | 4. Regulation (REG) – 3.0 hours                       |

Effective January 1, 2005, Illinois also requires the completion of an ethics examination before certification. This ethics examination is in addition to and, as such, is not part of the CPA exam. (See Questions #29 through #32 for additional information.)

## 8. What is the general structure of the CPA exam?

A tutorial and sample CPA exams are provided by the AICPA and are available on the CPA exam website at [www.cpa-exam.org](http://www.cpa-exam.org). The AICPA tutorial and sample CPA exams provide candidates with the opportunity to familiarize themselves with each of the question formats used in each of the four CPA exam sections. As of the printing of this brochure, BEC is comprised entirely of multiple-choice questions included in three parts called testlets. The other three sections of the CPA exam are comprised of multiple-choice and simulation testlets. (A simulation is a case study that tests candidates' knowledge and skills using real-life, work-related situations.) **Candidates should consult the AICPA website at [www.cpa-exam.org](http://www.cpa-exam.org) for new information as it becomes available since the CPA exam format does change.** For example, the format of the simulations changed in 2006. The BEC section is expected to change in early 2007 to include simulation testlets. It is important to consult the AICPA website frequently for new tutorials and sample tests.

## 9. What is the content of the CPA exam?

The AICPA provides CPA exam content details, referred to as "Content Specification Outlines" (CSOs) on its website at [www.cpa-exam.org](http://www.cpa-exam.org). The CSOs contain a listing of general topics, the approximate weights of testable topics for each exam section, and reference sources for candidates. Note that the CPA exam includes economics, finance, and technology topics. Candidates are also required to demonstrate research and communication skills by completing simulations. **Candidates should consult the AICPA website at [www.cpa-exam.org](http://www.cpa-exam.org) for new information as it becomes available since the CPA exam content does change.**

## 10. How do candidates obtain free software to practice database research skills for FAR and AUDIT simulations?

To access the AICPA professional literature package to practice database research skills for FAR and AUDIT simulations, visit [www.cpa-exam.org](http://www.cpa-exam.org). Please note that there is currently no free software to practice tax research skills for REG simulations. Free software to practice database research skills is currently not available or needed for BEC since the BEC exam is expected to contain only multiple-choice questions until 2007.

## 11. What areas of study are most important to pass the CPA exam?

The following table presents suggested areas of study that candidates, at a minimum, should have completed prior to sitting for the CPA exam. This is not intended to be an all-inclusive list, as professional work experience, previous college coursework, and general level of preparedness varies among candidates. Note that Illinois does require the completion of at least one course in each of the following subjects: financial accounting, auditing, taxation, and managerial accounting.

Exam Section	Suggested Areas of Study
<b>Auditing and Attestation (AUDIT)</b>	<ul style="list-style-type: none"><li>▶ Financial statement auditing performed by external auditors</li><li>▶ Sarbanes-Oxley Act</li><li>▶ Statistical sampling and auditing with technology may be helpful</li></ul>
<b>Business Environment &amp; Concepts (BEC)</b>	<ul style="list-style-type: none"><li>▶ Micro and macro economics</li><li>▶ Corporate finance</li><li>▶ Formation, operation, and dissolution of various business organizations</li><li>▶ Information systems</li><li>▶ Managerial and cost accounting</li></ul>
<b>Financial Accounting &amp; Reporting (FAR)</b>	<ul style="list-style-type: none"><li>▶ Intermediate accounting or financial reporting</li><li>▶ Advanced financial accounting covering partnership accounting, combinations and consolidations</li><li>▶ Governmental and nonprofit accounting</li></ul>
<b>Regulation (REG)</b>	<ul style="list-style-type: none"><li>▶ Business law including professional and legal responsibilities</li><li>▶ AICPA Code of Professional Conduct</li><li>▶ Sarbanes-Oxley Act</li><li>▶ Individual income taxation</li><li>▶ Corporate and partnership taxation</li><li>▶ Taxation of estates, trusts, and exempt organizations may be helpful</li><li>▶ Concurrent study for and completion of separate ethics exam (see Questions #29 through #32 below) may be helpful</li></ul>

## 12. Are there review courses available to help candidates prepare for the CPA exam?

Yes. There are a number of CPA review courses available. For a list of review courses, visit the Illinois CPA Society's student website at [www.FutureCPA.org](http://www.FutureCPA.org).

## 13. Is the CPA exam disclosed or non-disclosed?

The CPA Examination is a non-disclosed exam. Candidates are required to agree to a statement of confidentiality prohibiting the disclosure of any examination information, content, or format.

## 14. May candidates select the order in which the four CPA exam sections are taken?

Yes. Candidates are free to sit for the four exam sections in any desired order. There is no recommended sequence. However, each part can be taken only once in each window.

## 15. Is there a time limit within which candidates must successfully complete all four sections of the CPA exam?

Yes. Once a candidate passes their first exam section, an 18-month rolling time period begins. This means that all remaining CPA exam sections must be successfully completed within 18-months from the date the candidate sat for the first successfully completed section.

## 16. Must a candidate sit for all four CPA exam sections within a single testing window?

No. A candidate may schedule between one to four different exam sections in each testing window. A candidate can only schedule the section(s) approved in each application. (See Question #6 regarding the application process.)

## 17. Is it advisable to apply for all four sections on the initial application to sit for the CPA exam?

The candidate has the option to apply and sit for all four exam sections in one testing window or to spread the four sections among several testing windows. **If the candidate does not intend to take all four sections within six months, then the candidate should not indicate they want to sit for all four sections on their initial application.**

## 18. What strategy should a candidate follow with respect to the timing of taking the CPA exam sections?

Candidates are encouraged to carefully plan the timing of their test-taking. Accordingly, before filing their application with the Illinois Board of Examiners, candidates should anticipate when they plan to take each section of the CPA exam. Candidates apply to sit for one to four different CPA exam sections on the application form. Even though the fees are lower when applying

for four sections at once, this may not be the best strategy for all candidates. Candidates must remember that the NTS is effective for only six months. Thus, candidates who apply for multiple sections must schedule and take them within six months. If a candidate's NTS expires, the candidate must then reapply and pay the application fees again (but not the credential evaluation fees) in order to be able to schedule. On the other hand, candidates who plan to take only one exam section in each testing window will use up approximately 12 months of their 18-month rolling time period; that would leave only approximately six months for retaking any section(s) not passed. For these reasons, whenever possible, candidates are encouraged to sit for all four exam sections within two consecutive testing windows to allow adequate time for retake(s), if needed.

**19. If a candidate is approved to take, and pays for, multiple CPA exam sections at once, must the candidate sit for all sections within a single testing window?**

No. Candidates are not required to sit for all sections within one testing window. Candidates should be aware that each approval letter 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 for multiple sections at one time must take all sections within six months. If the candidate does not take all sections included in their application within six months, the candidate must reapply and pay the application fees again (but not the credential evaluation fees) for any exam sections not taken.

**20. How many times may a candidate sit for an exam section?**

There is no limit on the number of times a candidate may retake a failed exam section administered in different testing windows. However, it is important to note that a candidate can sit for a given exam section only once in a testing window. Candidates who do not successfully complete all four exam sections within the 18-month rolling time period described above will be required to retake the earliest section(s) passed until all four sections are passed within a single 18-month time period.

**21. Are Illinois candidates required to sit for the CPA exam at a Prometric test site located in Illinois?**

No. Candidates can take the CPA exam at any Prometric test site that offers the CPA exam. More than 300 Prometric test centers throughout the United States are authorized to offer the CPA exam. To date, Illinois has eight approved Prometric centers with more than 170 testing seats. Visit [www.prometric.com/cpa](http://www.prometric.com/cpa) or [www.ilboa.org](http://www.ilboa.org) for a complete list of test centers.

**22. Are there any particular times when scheduling at Prometric test centers is more difficult?**

Yes. Candidates seem to prefer the latter part of the second month of each testing window. Those dates are booked more quickly than others.

**23. What are the Prometric test center hours?**

Hours of operation will vary among Prometric test centers. Some Prometric test centers will offer evening and weekend hours. Please consult [www.Prometric.com/cpa](http://www.Prometric.com/cpa) for each test center's hours and days of operation.

**24. What rules must candidates follow at the Prometric test center?**

Candidates are not permitted to bring any outside materials into the examination room. Personal items such as purses and coats are stored in a locker outside of the examination room. A digital photo of each candidate is taken prior to the candidate being allowed to enter the examination room. The test center will provide scratch paper for use during the examination. Hand-held calculators are not permitted as an on-screen calculator may be accessed during the examination. Food and drink are not permitted. Candidates may not wear watches; however, a timer displaying exam time remaining is displayed on each candidate's monitor during the entire exam. **Candidates may exit the room during the examination only upon completion of an exam testlet.** Candidates are not permitted to exit the room for any reason while working within an exam testlet. While a candidate is on break outside of the examination room, the exam time continues to run. While in the examination room, candidates are monitored via closed-circuit cameras and viewing windows.

**25. Are special accommodations available for candidates with learning and/or physical disabilities?**

Yes. Candidates requiring special accommodations should notify the Illinois Board of Examiners when applying. Professional documentation of the existence of a disability is required and must be submitted along with the original Illinois exam application materials.

**26. Will candidates receive a numeric score for each CPA exam section?**

Yes. Illinois 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 that exam section. Candidates who fail a section will also receive limited exam performance information.

**27. When may candidates expect to receive their scores?**

A candidate can expect to receive their scores no later than the first month of the next testing window. However, as of the printing of this brochure, some candidates may receive their scores earlier. Thus, a candidate who does not pass a section will be able to apply and sit for the failed section in the very next testing window.

**28. If necessary, when may candidates retake a CPA exam section?**

Candidates who do not pass an exam section may not retake that section until the next available testing window. For example, a candidate who does not pass a section taken in the July/August testing window will not be able to retest until the October/November testing window. To reapply, candidates must use the same form as the original application used to apply to sit for the CPA exam. (See Question #6 above.) Processing times for re-examination candidates reapplying in Illinois is currently estimated to take at least two weeks.

**29. Are there any other certification requirements for Illinois candidates who have successfully completed all four sections of the CPA exam?**

Yes, effective January 1, 2005, Illinois candidates are also required to pass a **separate ethics exam** on the rules of professional conduct before they will be certified by the Illinois Board of Examiners as CPAs.

**30. How does a candidate meet the Illinois ethics exam requirement?**

Currently, the ethics exam requirements are fulfilled by completing the AICPA Code of Professional Conduct Self-Study Course, which includes an open-book, 'take-home' AICPA examination. This exam is not taken at a Prometric test center. Instead, this exam is taken online or in paper form from any location. A score of 90% is required to pass, and candidates have unlimited repeat options for this ethics exam.

**The Illinois Board of Examiners will not issue a CPA certificate until the candidate has successfully completed the ethics exam.** Even if the candidate has passed all four parts of the CPA exam at a Prometric test site, Illinois will not issue a CPA certificate until proof of passing the AICPA Code of Professional Conduct Self-Study Course. For more information, visit [www.illinois-cpa-exam.com/files/ethics.pdf](http://www.illinois-cpa-exam.com/files/ethics.pdf). All inquiries about the ethics exam should be directed to the Illinois Board of Examiners ([www.ilboa.org](http://www.ilboa.org)).

**31. How does a candidate obtain the AICPA Code of Professional Conduct course/exam?**

The candidate can access information about the course on the AICPA site [www.cpa2biz.com](http://www.cpa2biz.com). Key in 732305 in the "Search box" and it will bring up the information about the course, information about its content, etc. **The Illinois CPA Society ([www.icpas.org](http://www.icpas.org)) has made the ethics exam (CD format) available to its members at a reduced cost.** (See Question #33 below regarding alternative purchase arrangements and fees, with the Illinois CPA Society.)

**32. When must the candidate meet the ethics exam requirement in Illinois?**

There is no mandated time frame for completion of the ethics exam. **However, candidates will not receive their CPA certificates until the ethics exam requirement has been met.** This requirement does not need to be met within the 18-month rolling time period and can be completed at any time, even if the candidate has not yet been approved to sit for the CPA exam. Candidates are encouraged to complete the ethics requirement before they complete the CPA exam requirements. Many exam takers also prefer to take the ethics exam before they take the REG part of the CPA exam since it also covers ethics. CPA candidates who have completed the ethics exam prior to successfully passing the CPA exam can have their scores forwarded to the Illinois Board of Examiners. For more information, visit [www.icpas.org/icpas/advocacy/ethics-requirement.asp](http://www.icpas.org/icpas/advocacy/ethics-requirement.asp).

**33. How much do Illinois candidates pay to sit for the CPA exam?**

As of the printing of this brochure, the application fee for first-time Illinois candidates with only domestic transcripts applying for all four sections, is \$950.55, plus the costs associated with the required ethics exam (described below).

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**First-Time Candidate Fees (Illinois)**

Illinois Board of Examiners credentials evaluation fee	\$175.00
Illinois Board of Examiners administrative fee	\$120.00 (if paid all at once for 4 sections of exam)
NASBA, AICPA and Prometric fees	\$655.55 (not paid to the IL Board of Examiners)

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**TOTAL: \$950.55**

The application fee for first-time Illinois candidates requiring an evaluation of international transcripts is \$1025.55, plus the costs associated with the required ethics exam (described below). Check [www.ilboa.org](http://www.ilboa.org) for details.

As noted in Question #29, all Illinois candidates must also take an ethics exam before they can be certified. The required ethics exam is part of the AICPA self-study/self-test ethics course (available on CD-ROM). The course may be purchased directly from the AICPA for \$123.50. **However, at the time of printing of this brochure, Student Affiliate members of the Illinois CPA Society, and Society members with a current Authorization to Test, may purchase the ethics course through the Illinois CPA Society for only \$60.** Since promotional offers are subject to change, candidates should call the Illinois CPA Society at (312) 993-0407, ext. 220 to ensure that this offer or other special programs or offers are available.

**34. How much do Illinois re-examination candidates pay to re-take the CPA Exam?**

The application fee for Illinois re-examination candidates authorized to take all four parts is \$775.55. Detailed information about fees is posted at [www.ilboa.org](http://www.ilboa.org).

**35. Is there any funding available to help defray the costs of the CPA Exam for eligible Illinois candidates?**

Yes. The CPA Endowment Fund of Illinois has raised funds to support Illinois students who are studying accounting and are planning to become a CPA. The CPA Examination Award Program was developed specifically to cover the final fee paid to the National Association of State Boards of Accountancy (NASBA) which is \$655 (as noted in Question #33) and represents a large part of the total CPA examination fees. Applications are accepted throughout the year. Successful candidates must demonstrate achievement as well as financial need. For more information on qualifications and applications for the CPA exam award program and other CPA Endowment Fund of Illinois accounting scholarships, go to [www.FutureCPA.org](http://www.FutureCPA.org).

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[www.icpas.org](http://www.icpas.org)

