

# Overview & Facts

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Everything you need to know about sitting for the Uniform CPA Exam as an Illinois Candidate.



# CPA EXAM



# Overview

The information provided in this brochure is intended to inform Illinois candidates about the application process, administration, and general format and structure of the Certified Public Accountant (CPA) exam.

- The American Institute of Certified Public Accountants (AICPA) develops, administers, and grades the CPA exam.
- Individual states establish the requirements for CPA certification and licensing. Since state regulations vary, domestic (U.S.) CPA exam candidates are encouraged to apply to the state in which they plan to obtain licensure.
- Candidates who submit transcripts from an institution located outside of the U.S. are considered to be international candidates. International candidates are encouraged to apply to the state in which they plan to obtain licensure.

The Illinois Board of Examiners (ILBOE) has sole responsibility for setting policy and rules for Illinois CPA candidates.



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

| Organization   Website   Email   | Site Content   |
|--|--|
| <p>Illinois CPA Society (ICPAS)<br/> <b>Website: <a href="http://www.icpas.org/students">www.icpas.org/students</a></b><br/> <b>Email: <a href="mailto:student@icpas.org">student@icpas.org</a></b><br/> <b>Phone: 800.993.0407</b></p>                          | <ul style="list-style-type: none"> <li>➤ Illinois CPA Society student website</li> <li>➤ CPA Exam Award scholarship information</li> <li>➤ Information and discount for the required ethics exam for Illinois CPAs</li> </ul>  |
| <p>Illinois Board of Examiners (ILBOE)<br/> <b>Website: <a href="http://www.ilboe.org">www.ilboe.org</a></b><br/> <b>Email: <a href="mailto:help@ilboe.org">help@ilboe.org</a></b><br/> <b>Phone: 815.753.8900</b></p>   | <ul style="list-style-type: none"> <li>➤ Illinois educational requirements to take the CPA exam</li> <li>➤ Illinois credential evaluation (transcript review) form, application form to take CPA exam, and related fees</li> </ul>   |
| <p>National Association of State Boards of Accountancy (NASBA)<br/> <b>Website: <a href="http://www.nasba.org">www.nasba.org</a></b><br/> <b>Email: <a href="mailto:candidatecare@nasba.org">candidatecare@nasba.org</a></b><br/> <b>Phone: 800.CPA.Exam</b></p> | <ul style="list-style-type: none"> <li>➤ Payment of fees for taking CPA exam</li> <li>➤ Links to state boards of accountancy or examiners</li> <li>➤ Information for candidates applying for CPA exam administration at a site outside of the U.S. and its jurisdictions</li> <li>➤ Transcript review for international candidates</li> </ul>  |
| <p>American Institute of Certified Public Accountants (AICPA)<br/> <b>Website: <a href="http://www.aicpa.org/becomeacpa/gettingstarted">www.aicpa.org/becomeacpa/gettingstarted</a></b></p>  | <ul style="list-style-type: none"> <li>➤ <i>CPA Candidate Bulletin: Information for Applicants</i> describing general structure, content, and length of each section of the CPA exam</li> <li>➤ CPA exam tutorial and sample exams for each section</li> <li>➤ <i>Uniform CPA Examination Blueprints</i> describes content and skills tested on each section of the CPA exam</li> <li>➤ Free software to practice FAR and AUD research questions for CPA candidates who have paid fees to NASBA</li> </ul> |
| <p>Prometric<br/> <b>Website: <a href="http://www.prometric.com/cpa">www.prometric.com/cpa</a></b></p>   | <ul style="list-style-type: none"> <li>➤ List of test centers available</li> <li>➤ Test center policies and procedures</li> <li>➤ Online scheduling for CPA exam sections</li> </ul>   |
| <p>Illinois Department of Financial and Professional Regulation (IDFPR)<br/> <b>Website: <a href="http://www.idfpr.com">www.idfpr.com</a></b></p>  | <ul style="list-style-type: none"> <li>➤ Illinois CPA licensing requirements</li> <li>➤ Continuing professional education (CPE) requirements</li> </ul>  |

# the facts

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Candidates who plan to be licensed in Illinois need to apply to the Illinois Board of Examiners (ILBOE) to take the exam. The following questions will assist Illinois candidates in understanding the ILBOE online application and exam approval process also available at [www.ilboe.org](http://www.ilboe.org).

## 1> Where should candidates apply to take the CPA exam?

Candidates should apply to take 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 be licensed in Illinois need to apply to the ILBOE to take the CPA exam. There is no residency or social security number requirements to apply to take the CPA exam in Illinois. International candidates (those with foreign transcripts) may apply to take the CPA exam in Illinois whether or not they plan to practice in Illinois.

Some states have different educational requirements to take the CPA exam. Candidates who take the CPA exam in those states (prior to meeting the Illinois education requirements) will not be able to transfer their CPA exam scores to Illinois. These candidates will be required to re-take the CPA exam, unless they are able to transfer a CPA license from another state.

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.nasba.org/stateboards](http://www.nasba.org/stateboards).

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## 2> How do DOMESTIC candidates request a credential evaluation (transcript review)?

Domestic candidates are those that have earned ALL academic credits, excluding a study abroad program, in the United States or U.S. jurisdiction. These candidates must complete an "Academic Credentials Evaluation Application," submit the appropriate fee to the ILBOE, and have their official academic transcripts from every institution attended **sent to the ILBOE**.



### 3> How do INTERNATIONAL candidates request a credential evaluation (transcript review)?

International candidates are those who have earned SOME, excluding a study abroad program, or ALL academic credits outside of the United States or U.S. jurisdiction. These candidates must complete an “Academic Credentials Evaluation Application,” submit the appropriate fee, if applicable, to NASBA, and have their official transcripts sent as follows: a) **Domestic** academic transcripts from every institution attended **sent to the ILBOE**; and b) **International** academic transcripts from every institution attended **sent to NASBA**. The ILBOE does not accept results from evaluation services other than NASBA. A higher evaluation fee is charged and additional time may be required. Applicants who have foreign credits will submit the foreign evaluation application and fee directly to NASBA. If there are domestic credits in addition to the foreign, an additional domestic application and fee (\$200) will still need to be submitted through the ILBOE online system. More information is available at [www.ilboe.org](http://www.ilboe.org).

International candidates who have passed all four parts of the CPA 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 the ILBOE.

### 4> When should candidates request a credential evaluation?

The credential evaluation (\$200) determines a candidate's academic eligibility to apply for the CPA exam. The application to take the exam is the candidate's request to take one or more CPA exam sections. Candidates may submit the credit evaluation at any time. Candidates may submit the CPA exam application at the same time they apply for the credential evaluation or any time thereafter. However, the CPA exam application will not be approved prior to the credential application being approved.

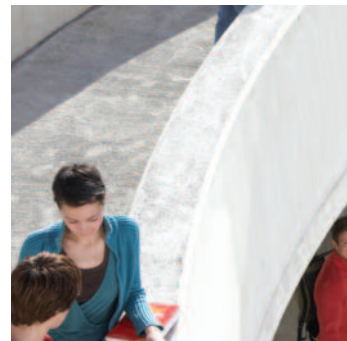
Candidates wishing to know which of their courses taken to date meet the Illinois education requirements for CPA candidates may apply for a **pre-evaluation of their transcripts for a fee of \$50**. However, this fee will not be credited toward the \$200 full credential evaluation fee.

Candidates will be required to request official transcripts from every institution attended, even if courses transfer and appear on the transcripts of another institution.

### 5> How do Illinois candidates (domestic and international) apply for the CPA exam?

Prior to applying for the CPA exam, a candidate must establish an online user ID at [www.ilboe.org](http://www.ilboe.org) by clicking on the “Online System” and following the credential evaluation process described in the above questions. The process to apply to take the CPA exam includes the following steps:

- ▶ Submit an “Initial Examination Application,” (which identifies the section(s) of the CPA exam that you intend to take within the six months of paying NASBA fees) and pay the related fees to the ILBOE. (See Question 28 for additional information.) Candidates with mental and/or physical impairments should indicate so on their application and submit the “Request for Special Accommodations” form while they submit their “Initial Examination Application.”
- ▶ The 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 the ILBOE).
- ▶ NASBA will email you stating that the payment coupon, which lists the testing fees for each CPA exam section that you specified on your Illinois application, is ready for viewing and payment in NASBA's Gateway system. The testing fees cover the costs of the development, updates, administration, and grading of the CPA exam, as well as computer test time, digital photo taken at the test center, etc. NASBA will email you instructions on how to create the Gateway account using the JUR Code and JUR ID.
- ▶ NASBA will email you a payment coupon. Pay the related fee to NASBA within 90 days of issuance of the payment coupon.





- ▶ NASBA will email you stating that the Notice to Schedule (NTS) is ready for printing in NASBA's Gateway system.
- ▶ Upon paying the NTS, which is valid for six months for Illinois candidates, go to [www.prometric.com/cpa](http://www.prometric.com/cpa) to schedule one or more of the CPA exam section(s) listed on the NTS. (Additional information for candidates seeking approval to take the CPA exam outside of the U.S. is available at [www.nasba.org/exams/cpaexam](http://www.nasba.org/exams/cpaexam).)
- ▶ Print the NTS. It must be presented at the Prometric testing location for each exam section.
- ▶ Read the CPA Candidate Bulletin: Information for Applicants, which is available at [www.aicpa.org/becomeaicpa/cpaexam](http://www.aicpa.org/becomeaicpa/cpaexam) to determine what is needed at the test center and the testing procedures. **Do not skip this step.** At the testing center, candidates will be asked to confirm that they have read this bulletin.
- ▶ Go to the AICPA website to view the CPA exam tutorial and work on the sample exam for each exam section.
- ▶ Take the scheduled CPA exam section(s).
- ▶ Wait for score(s) from the ILBOE. Access score(s) using the online system at [www.ilboe.org](http://www.ilboe.org).

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

A first-time candidate who is currently enrolled in a U.S. educational institution may be permitted to take the CPA exam prior to completing all educational requirements. This candidate must submit an Initial Examination Application no earlier than the academic term in which they expect to complete all educational requirements. Please fill out the "Courses in Progress (CIP)" section of the online evaluation application listing. ONLY the courses being taken in the last academic term during which a candidate expects to complete all educational requirements. The candidate can list courses in progress for only one academic term. Courses in progress will be counted in addition to the completed courses toward meeting the educational requirements. Only one Authorization to Test (ATT) (for one to four exam sections) 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 sections of the CPA exam.

In order to receive their test score(s), the provisional candidate must submit final official transcripts to the ILBOE within 150 days of taking the first section of the CPA exam. If final official transcripts verifying completion of all courses listed as courses in progress are not received by the ILBOE within 150 days or if the candidate is not eligible after review of the final official transcripts, scores for all exam sections authorized with provisional approval will be voided.

Provisional candidates have to take their first part of the CPA exam within a specific timeframe. Please see [www.ilboe.org](http://www.ilboe.org) for further details.

If a provisional candidate fails to test by the appropriate date, provisional status will be revoked and the candidate will not be allowed to test until all educational requirements have been met and all final official transcripts submitted. Provisional students cannot see their scores until all final official transcripts have been received and reviewed by the board and the provisional status has been cleared.

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

The candidate has the option to apply and take 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 of paying NASBA fees, then the candidate should only indicate on the application the exam section or sections he/she plans to take within the six-month period.

## 8 > When is the CPA exam offered? When are the testing windows?

The CPA exam is offered at Prometric test sites during the first two months, plus ten days of the third month, of each testing window. Candidates may take one or more sections of the CPA exam during any of the following four testing windows:

| Testing Window 1  | Testing Window 2  | Testing Window 3  | Testing Window 4 |
|-------------------|-------------------|-------------------|------------------|
| Jan. 1 - March 10 | April 1 - June 10 | July 1 - Sept. 10 | Oct. 1 - Dec. 10 |

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

## 9 > How do candidates obtain free software to practice research questions?

The Tutorial and Sample Tests at [www.aicpa.org/becomeacpa](http://www.aicpa.org/becomeacpa) include sample research questions; however, only the portion of the database needed to answer the research questions is available within the Sample Test. To use the full databases to practice research skills for AUD and FAR, go to [www.aicpa.org/becomeacpa/cpaexam/forcandidates/howtoprepare/pages/literature.aspx](http://www.aicpa.org/becomeacpa/cpaexam/forcandidates/howtoprepare/pages/literature.aspx).

## 10 > Are there review courses available to help candidates prepare for the CPA exam?

Candidates can learn more about the CPA review courses at [www.icpas.org](http://www.icpas.org) and through educational institutions. Discounts are available to student members of ICPAS.

## 11 > Is the CPA exam disclosed or non-disclosed?

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

## 12 > Is there a time limit for passing all four sections of the CPA exam?

All exam sections must be successfully completed within 18 months from the date the Illinois candidate sat for the first successfully completed section. An Illinois candidate who does not successfully complete 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.

## 13 > If a candidate is approved to take, and pays for, multiple CPA exam sections at once, must the candidate take all sections within a single testing window?

Candidates are not required to take all sections within one testing window. 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 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 the Illinois and NASBA exam fees again (but not the credential evaluation fee) for any exam section not taken.





#### 14> What is the general structure, content, and length of each section of the CPA exam?

Candidates are encouraged to read the CPA Candidate Bulletin: Information for Applicants, complete the CPA exam tutorial, and work on the sample exams. Thorough familiarity with the exam's functionality, format, and directions is essential before reporting to a test center. Failure to follow the directions provided may adversely affect candidate scores. CPA exam content and skills are included in the "Uniform CPA Examination Blueprints." The Blueprints list the skills tested, the weighting of each skill, exam topics, and the reference sources for each section of the exam. Access to the latest information and the resources above is available at [www.aicpa.org/becomeacpa/cpaexam](http://www.aicpa.org/becomeacpa/cpaexam).

The following table 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 to 9                        | none                  |
| BEC     | 4 hours      | 62                             | 4 to 5                        | 3                     |
| FAR     | 4 hours      | 66                             | 8 to 9                        | none                  |
| REG     | 4 hours      | 76                             | 8 to 9                        | none                  |

#### 15> How many times may a candidate take an exam section?

There is no limit on the number of times a candidate may retake a failed exam section. However, it is important to note that a candidate can take a given exam section only once in a testing window.

#### 16> Are there any particular times when scheduling at test centers is more difficult?

Candidates seem to prefer the last two weeks of each testing window. Those weeks are booked more quickly than others. In addition, Saturdays also book early.

#### 17> What are the Prometric test center hours?

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

#### 18> What rules must candidates follow at the Prometric test center?

Complete rules regarding exam procedures, confidentiality, and break policy can be found in the CPA Candidate Bulletin at [www.aicpa.org/becomeacpa/cpaexam](http://www.aicpa.org/becomeacpa/cpaexam).



### 19> 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 that exam section. Candidates who fail a section will also receive a Candidate Performance Report (CPR). The report provides candidates with information about the strengths and weaknesses of their exam performance.

### 20> How do candidates receive their scores?

Candidates may access scores using the ILBOE online system at [www.ilboe.org](http://www.ilboe.org). The ILBOE will announce when scores are available on their website or social media outlets. For a score release timeline visit [www.aicpa.org](http://www.aicpa.org) and type "score release" in the Search box.

Provisional candidates cannot see their scores until all final, official transcripts have been received and reviewed by the ILBOE and the provisional status has been cleared.

### 21> If necessary, when may candidates retake a CPA exam section?

Candidates who do not pass an exam section will receive a Candidate Performance Report (CPR) from the ILBOE. Candidates who do not pass an exam section may not retake that section until the next testing window after the failed section was taken. To reapply, a candidate must complete a re-examination form and pay the related fees to both the ILBOE and NASBA.

### 22> How does a candidate meet the separate Illinois Ethics exam requirement?

Illinois candidates are required to pass a separate Ethics exam on the rules of professional conduct. The Ethics exam requirements are fulfilled by completing the "Professional Ethics: AICPA's Comprehensive Course," which includes an open-book exam. Illinois candidates should request that their scores be forwarded to the ILBOE when they register online to complete the exam. The exam may be retaken; a score of at least 90% is required. This score does not expire. Please submit the certificate to the ILBOE Help Desk at [help@ilboe.org](mailto:help@ilboe.org).

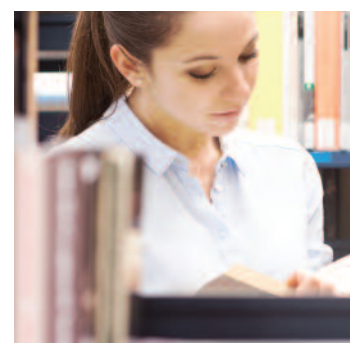
### 23> How does a candidate obtain the "Professional Ethics: The AICPA's Comprehensive Course" (Ethics exam)?

The Illinois CPA Society offers the Ethics exam to its members at a reduced price. Students can apply for a free student membership by going to [www.icpas.org](http://www.icpas.org) or calling 312.993.0407, option 4, and then order the Ethics exam at [www.icpas.org/ethicsexam](http://www.icpas.org/ethicsexam). The candidate may also purchase the course and exam directly from the AICPA. The candidate can access information about the course on the AICPA site [www.aicpa.org](http://www.aicpa.org). Key in "Ethics Course" in the Search Box and be sure to select "Professional Ethics: The AICPA's Comprehensive Course."

### 24> When must an Illinois candidate meet the Ethics exam requirement?

Candidates may choose to complete the Ethics exam requirement before or after passing the CPA exam. Many exam takers prefer to take the Ethics exam before they take the AUD part of the CPA exam since it also covers ethics.

There is no mandated time frame for successful completion of the Ethics exam; once taken, it does not expire. Candidates will not be eligible for licensing until the Ethics exam requirement has been met. This requirement does not need to be met within the 18-month time period and can be completed at any time, even before the candidate has been approved to take the CPA exam.





**25 >** Is funding available to help defray the costs of the CPA exam for eligible Illinois candidates?

The CPA Endowment Fund of Illinois has raised funds to support Illinois residents who are planning to become a CPA. The CPA Exam Award scholarship was developed specifically to cover the NASBA fees, which represent a large portion of the total CPA exam fees. Candidates must demonstrate achievement as well as financial need. Applications are accepted throughout the year. For more information, go to [www.icpas.org/students](http://www.icpas.org/students).

**26 >** 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 will be required to be licensed before they can practice and hold themselves out as CPAs** (for example, on resumes, job applications, business cards, letterhead, websites, etc.).

Once a candidate has passed all four sections of the CPA 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 license at [www.idfpr.com](http://www.idfpr.com).

**27 >** What educational requirements must be met by first-time Illinois candidates applying to take the CPA exam?

- 1. 150 Semester Credit Hours (SCH) or 225 Quarter Credit Hours (QCH).**
- 2. Baccalaureate or higher degree from a regionally accredited school.**

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

- Graduate degree in accounting
  - > Accounting program must be accredited by AACSB or ACBSP
  - > No requirements for SCH in Research & Analysis in Accounting (RAA), Business Communications (BC), or Business Ethics (BE) or business hours
- 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
  - > 2 SCH in integrated or stand-alone RAA (maximum toward the 30 accounting SCH)
  - > No requirements for SCH in BC or BE or business hours
- 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
  - > 2 SCH in integrated or stand-alone RAA (maximum toward the 30 accounting SCH)
  - > 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 towards the 24 business SCH)

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

### 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 towards required Semester Credit Hours (SCH).

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

### 4. Provisional approval of courses in progress - see Question 6.

For details about the Illinois educational requirements, see the ILBOE website at [www.ilboe.org](http://www.ilboe.org).

## 28 > What fees do Illinois candidates pay to take the CPA exam?

A candidate has the option to apply and take 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 of paying NASBA fees, then the candidate should only indicate on the application the exam sections they plan to take within the six-month period. Thus, the fees paid when applying depend on the number of exam sections indicated on a candidate's application.

| <b>All fees are subject to change.</b><br>Go to <a href="http://www.ilboe.org">www.ilboe.org</a> and <a href="http://www.nasba.org">www.nasba.org</a><br>for current fee information. | <b>First-Time<br/>Illinois<br/>Candidates<br/>Testing<br/>at U.S. Test<br/>Centers</b> | <b>First-Time<br/>Illinois<br/>Candidates<br/>Testing at<br/>International<br/>Test Centers</b> |
|---|--|---|
| <b>One-time credential evaluation fee paid to ILBOE:</b>  |  |   |
| Domestic credentials evaluation fee   | \$200.00   | \$200.00  |
| International credentials evaluation without domestic credits   | FREE   | FREE  |
| International credentials evaluation fee with domestic credits  | \$200.00   | \$200.00  |
| <b>CPA exam application fees paid to ILBOE each time a candidate applies:</b>   |  |   |
| One exam section listed on application  | \$40.00  | \$40.00   |
| Two exam sections listed on application   | \$76.00  | \$76.00   |
| Three exam sections listed on application   | \$108.00   | \$108.00  |
| Four exam sections listed on application  | \$120.00   | \$120.00  |
| <b>Testing fees paid to NASBA:</b>  |  |   |
| Auditing and Attestation  | \$208.40   | \$356.55  |
| Financial Accounting and Reporting  | \$208.40   | \$356.55  |
| Regulation  | \$208.40   | \$356.55  |
| Business Environment and Concepts   | \$208.40   | \$356.55  |



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.

## Member benefits include:

- Earn a CPA exam fees **reimbursement award for \$750.**
- **Pay 40% less** for the required ethics exam.
- Visit our website for **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 growing **Career Center.**
- **Save \$300-\$500** on CPA exam review courses.



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Learn more about these exciting member benefits at [www.icpas.org](http://www.icpas.org)

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