

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) ThisWayToCPA.com	<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 CPA exam is comprised of four sections, each four hours long. All candidates are required to pass three core exam sections and one discipline exam section of a candidate's choosing. The three core exam sections are Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Taxation and Regulation (REG). The three discipline sections are Business Analysis and Reporting (BAR), Information Systems and Controls (ISC), and Tax Compliance and Planning (TCP).

The Uniform CPA Examination Blueprints (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 (MCQs)	Task-Based Simulations (TBSs)
AUD - Core	4 hours	78	7
FAR - Core	4 hours	50	7
REG - Core	4 hours	72	8
BAR - Discipline	4 hours	50	7
ISC - Discipline	4 hours	82	6
TCP - Discipline	4 hours	68	7

Which discipline should I choose?

Upon licensure, you will be able to practice professionally in any area regardless of which discipline you choose. No discipline is inherently better than the others, and you are free to pick whichever discipline interests you the most. Below, each discipline is broken down into specializations within the accounting profession:

BAR will assess knowledge and skills a newly licensed CPA must demonstrate with respect to analyzing financial statements and financial information (including the use of data); select technical accounting and reporting requirements applicable to for-profit business entities (e.g. stock compensation, business combinations, derivatives) and higher order skills related to revenue recognition and lease accounting, and state and local government accounting and reporting requirements.

ISC will assess knowledge and skills a newly licensed CPA must demonstrate with respect to IT audit and advisory services, including SOC engagements, data management, including data collection, storage, and usage throughout the data life cycle.

TCP will assess knowledge and skills a newly licensed CPA must demonstrate with respect to U.S. federal tax compliance for individuals and entities with a focus on nonroutine and higher complexity transactions, U.S. federal tax planning for individuals and entities, and personal financial planning.

Whatever Discipline track you choose to follow, be sure to not only do your own research but consult instructors and advisors on what they think may be the best route for you. If you select a discipline and do not pass that section, you are able to select a different discipline section until you pass one discipline section. Also, after you pass your discipline and core sections along with your other requirements, you will receive a general CPA license which will not reference the discipline that you selected. If you want to change the focus of your career, the discipline that you passed will not hold you back.



eligibility

What are the educational requirements to sit for the exam as an Illinois candidate?

Fulfilling the following requirements allows you to sit for the CPA Exam:

- 1. Graduate degree in accounting**
 - Accounting program must be accredited by AACSB or ACBSP
 - Completion of 120 semester credit hours (SCH) or 180 quarter credit hours (QCH)
- 2. Graduate degree in business**
 - Business program must be accredited by AACSB or ACBSP
 - Completion of 120 SCH or 180 QCH
 - Minimum of 24 SCH in accounting
 - At least one course each in taxation and auditing
- 3. 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**
 - Completion of 120 SCH or 180 QCH
 - Minimum of 24 SCH in accounting
 - At least one course in taxation and auditing
 - Minimum of 12 SCH in business other than accounting

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

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

More information is available at www.ilboe.org.

What are the educational requirements to become licensed in Illinois?

Fulfilling the requirements as defined under the options below allows you to obtain certification, which is required for the CPA license:

1. A graduate degree in accounting as defined under the education requirements and completion of 150 SCH or 225 QCH.
2. A graduate degree as defined under the education requirements and: completion of 150 SCH or 225 QCH; completion of 30 SCH in accounting with at least one course each in taxation, auditing, financial accounting, and managerial accounting.
3. A bachelor's or higher degree as defined under the education requirements and: completion of 150 SCH or 225 QCH; completion of 30 SCH in accounting with at least one course each in taxation, auditing, financial accounting, and managerial accounting; completion of 24 SCH in business with at least 2 SCH in Business Communication and 3 SCH in Business Ethics



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 the educational requirements to sit for the exam as an Illinois candidate.

Candidates can submit an Initial Examination Application during the term in which they expect to complete the educational requirements to sit for the exam as an Illinois candidate. 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 "Get Approved" dropdown tab in the website's navigation menu, then clicking on the "Open an Account & FAQ" link.

States have different educational requirements to take the exam. 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 evaluation application and appropriate fees to NASBA's International Evaluation Services (NIES), and, if applicable, their domestic evaluation application and appropriate fees to ILBOE. 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 can:

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.
2. 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).
3. 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 application. You will receive one payment coupon for each test you apply for.
4. 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. You will receive one NTS for every exam section that you pay for; if you receive more than one NTS, all will require individual transactions.
5. Upon receiving an NTS, which is valid for six months for Illinois candidates, candidates may schedule the exam section listed on the NTS. If you fail to pay for your NTS within six months of receiving it, you will need to reapply for the exam and repay the Initial Examination Application fees.
6. We recommend printing your NTS for your records. 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
International credential evaluation fee with domestic credits	\$225.00
CPA exam application fees paid to ILBOE each time a candidate applies:	
One exam section listed on application	\$40.00
Two exam sections listed on application	\$76.00
Three exam sections listed on application	\$108.00
Four exam sections listed on application	\$120.00
Testing fees paid to NASBA:	
Each individual section at a U.S. test center	\$254.80
Each individual section at an international test center	\$365.55

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, was created to help bridge the gap between the number of graduating accounting majors and new CPAs. Selected recipients will be awarded up to \$1,000 for expenses related to preparing for or taking the CPA exam. 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?

AICPA has published the tentative 2024 CPA Exam testing schedule and score release schedule. Please note that these dates are tentative pending further review by AICPA.

2024 Test Administration Schedule/Score Release Timeline*				
Quarter	Core Test Dates	Core Score Reports	Discipline Test Dates	Discipline Score Reports
Q1 2024	Jan. 10 - Mar. 26	June 4	Jan. 10 - Feb. 6	Apr. 24
Q2 2024	Apr. 1 - June 25	July 31	Apr. 20 - May 19	June 28
Q3 2024	July 1 - Sep. 25	Approx. Nov. 2	July 1 - 31	Sept. 11
Q4 2024	Oct. 1 - Dec. 26	Early Feb. 2025	Oct. 1 - 31	Dec. 11

*All dates are subject to change.

Scores are anticipated to only be released once per test section per quarter due to necessary standard-setting analyses and activities.

Due to the limited testing schedule and delayed score releases, Illinois candidates with CPA exam credit(s) on January 1, 2024, will have such credit(s) extended to June 30, 2025.

In which 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 30-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 <https://www.aicpa-cima.com/resources/article/find-out-when-youll-get-your-cpa-exam-score>.





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

All exam sections must be passed within 30 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 30-month time period will be required to retake the earliest section(s) passed until all four sections are passed within a single 30-month time period.

In response to significant health, economic, education, and travel disruptions resulting in CPA Examination candidate hardships, ILBOE will consider individual candidate requests on a case-by-case basis to extend credit periods through June 30, 2025, for CPA Examination credits that expired from January 30, 2020 through May 11, 2023, which have not been subsequently replaced by new credits for the same sections.

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 30-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.

If I receive my CPA certification in Illinois, am I allowed to practice in other states?

Each state has different requirements for CPAs practicing outside of where they were licensed. We encourage you to contact the individual state board or association for the most accurate information. You can also visit www.CPAmobility.org, a resource from NASBA and AICPA, for additional background.

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 up to \$1,000.**
- **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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