

College of DuPage Accounting Program

Illinois CPA Exam Requirements

To qualify for the Illinois CPA exam, a candidate must have successfully completed at least 150 semester hours of acceptable credit, including a baccalaureate degree or higher.

- The semester hours accepted by the Board of Examiners must include an accounting concentration or its equivalent.
- The additional 30 hours beyond the bachelor's degree can be at the graduate or undergraduate level at any two- or four-year school acceptable to the Board.

The formula for conversion of quarter hours to semester hours is one quarter hour = .67 semester hour (1 semester hour = 1.5 quarter hours).

Option 1

Earn a graduate degree with a concentration in accounting from a program that is accredited by an agency recognized by the Board.

Option 2

Earn a graduate degree from a program that is accredited in business by an accrediting agency recognized by the Board.

AND

Complete at least 24 semester hours (36 quarter hours) in accounting at the undergraduate level or 15 semester hours at the graduate level or an equivalent combination thereof, including courses covering the subjects of financial accounting, auditing, taxation and management accounting.

Option 3

Earn a baccalaureate degree from a program that is accredited in business by an agency recognized by the Board.

AND

Complete 24 semester hours in accounting at the undergraduate or graduate level, including courses covering the subjects of financial accounting, auditing, taxation and management accounting. Also complete at least 24 semester hours of business courses or substantially equivalent (other than accounting) courses at the undergraduate level.

Option 4

Earn a baccalaureate or degree or higher from an accredited educational institution or other institution recognized by the Board, including at least 24 semester hours (36 quarter hours) of accounting at the undergraduate and/or graduate level with at least one course each in financial accounting, auditing taxation and management accounting.

AND

Complete at least 24-semester hours (36 quarter hours) in business courses or substantially equivalent (other than accounting) courses at the undergraduate or graduate level.

Areas acceptable toward the 24 semester hours (36 quarter hours) in business are:

- Economics
- Business Law
- Marketing
- Finance
- Business and Technical Communication
- Business Ethics
- International Business
- Legal and Social Environment of Business
- Management
- Information Systems
- Quantitative Methods

A candidate is deemed to have met the educational requirements if, as part of the 150 semester hours of education or equivalent as determined by the Board of Examiners, he or she has met any one of the four conditions:

- With each of the conditions listed, accounting hours do not include business law, and not more than six semester hours of accounting may be obtained through internships or life-experience.
- A domestic (U.S.) degree is considered "earned" if, prior to the first day of the exam, all requirements for the degree have been completed and no further action is required by the candidate/student to qualify for the degree.
- The U.S. degree does not have to be conferred at the time of application to the exam. However, as part of the application process, the Board requires written verification from the candidate and the school that all *critical course(s)* have been completed, including final exams, by the first day of the CPA exam.
- *Critical courses* are defined as those needed to meet the minimum requirements to write the exam in accounting, business and/or total hours. In addition, college or university personnel are required to confirm in writing that all courses required for the degree will have been completed prior to the first day of the CPA exam.

A final official transcript, with the degree and all required coursework posted, must be sent directly to the Board office before CPA exam grades are released to the candidate.

ACCOUNTING COURSE REQUIREMENTS

CPA exam candidates must complete at least one course in each in of the following categories: financial accounting, auditing, taxation and management accounting. College of DuPage courses that qualify for the 24 semester hours (36 quarter hours) of accounting at the undergraduate and/or graduate level can be found at [Qualifying Accounting Courses](http://www.cod.edu/accounting/QualAccCOD.pdf) (www.cod.edu/accounting/QualAccCOD.pdf).

BUSINESS COURSE REQUIREMENTS

College of DuPage courses that qualify for the required 24-semester hours/36-quarter business hours can be found at [Qualifying Business Courses](http://www.cod.edu/accounting/QualBusCOD.pdf) (www.cod.edu/accounting/QualBusCOD.pdf).

www.cod.edu/accounting/IlliCPA.pdf