**Section 1400.90 The Educational Requirement**

a) Requirements Applicable Before January 1, 2001

1) As provided in Section 3 of the Act, to be admitted to take the examination given before January 1, 2001, a candidate for the Illinois Uniform Certified Public Accountant examination must have successfully completed at least 120 semester hours of acceptable credit. Of the semester hours accepted by the Board, at least 27 semester hours shall be in the study of accounting, auditing and business law, provided not more than 6 semester hours shall be in business law. Candidates may apply to take the Illinois CPA examination during their final term, semester or quarter, but must meet the educational requirements at the time the examination is given.

2) Acceptable credit recognized by the Board is:

A) credit earned from a college or university that is a candidate for or is accredited by a regional accrediting association that is a member of the Commission on Recognition of Postsecondary Accreditation (CORPA);

B) credit earned at a business school or college of business within the educational institution that is accredited by the American Assembly of Collegiate Schools of Business (AACSB); or

C) Association of Collegiate Business Schools and Programs (ACBSP).

b) Requirements Effective January 1, 2001 through June 30, 2013

1) To be admitted to take the examination from January 1, 2001 through June 30, 2013, a candidate for the Illinois CPA examination must have successfully completed at least 150 semester hours of acceptable credit and earned a baccalaureate or higher degree. The semester hours accepted by the Board must include an accounting concentration or its equivalent. A candidate will be deemed to have met the education requirement if, as part of the 150 semester hours of education or equivalent as determined by the Board, he or she has met any one of the four conditions listed in subsections (b)(1)(A) through (D). With each of the conditions listed, accounting hours do not include business law, and no more than six semester hours of accounting may be obtained through internships or life-experience.

A) Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency recognized by the Board.

B) Earned a graduate degree from a program that is accredited in business by an accrediting agency recognized by the Board and completed at least 24 additional semester hours in accounting at the undergraduate level or 15 semester hours at the graduate level or equivalent combination thereof, including courses covering the subjects of financial accounting, auditing, taxation, and management accounting.

C) Earned a baccalaureate degree from a program that is accredited in business by an accrediting agency recognized by the Board and completed 24 semester hours in accounting at the undergraduate or graduate level, including courses covering the subjects of financial accounting, auditing, taxation, and management accounting, and completed at least 24 additional semester hours of business courses, or substantially equivalent (other than accounting) courses, at the undergraduate or graduate level.

D) Earned a baccalaureate or higher degree from an accredited educational institution or other institution recognized by the Board, including at least 24 semester 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 completed at least 24 additional semester hours in business courses or substantially equivalent (other than accounting) courses at the undergraduate or graduate level.

2) For purposes of subsection (b)(1), the formula for conversion of quarter hours to semester hours is to multiply quarter hours by two-thirds.

3) Authorization to Test

A) Except as otherwise provided in subsection (b)(3)(B), proof of satisfactory completion of all educational requirements must be received by the Board before the Board issues an authorization to test.

B) First time candidates who apply for the examination will be granted provisional approval of in-progress courses taken at domestic institutions. Candidates granted provisional approval shall be allowed 120 days from the date of taking the first section of the examination to provide evidence that all requirements have been completed. No grades will be released to the candidate until all final official credentials are received with degree posted, if required, and eligibility verified by Board staff. If final transcripts verifying completion of all courses for eligibility to sit are not received by the Board within 120 days after taking the first examination section of the computer-based examination, grades for all examination sections authorized with provisional approval will be voided.

c) Requirements Effective July 1, 2013 through December 31, 2020

1) Examination Qualifications

A) From July 1, 2013 through December 31, 2020, an applicant must provide proof of successful completion of:

i) 150 semester credit hours, as defined, of college or university study;

ii) a baccalaureate or higher degree; and

iii) the requirements set out in subsection (c)(3).

B) Applicants who have taken the Uniform Certified Public Accountant Examination at least once before July 1, 2013, may take the examination under the qualifications in effect when the examination was first taken.

2) Definitions

A) "Board" or "IBOE" − Illinois Board of Examiners.

B) "Semester Credit Hours" or "SCH" − accredited college or university semester credit hours.

C) "150 SCH" − minimum number of credit hours earned and posted to the applicant's official college or university transcripts.

D) "Conversion of Quarter Credit Hours to SCH" − quarter credit hours may be converted to SCH by multiplying quarter credit hours by two-thirds.

E) "Internship" − faculty approved and appropriately supervised short-term work experience, usually related to student's major field of study, for which the student earns academic credit as posted to the applicant's official college or university transcripts.

F) "Life Experience" − college level life experience posted on a college or university transcript as academic credit that has been assessed by appropriate faculty and/or staff of that institution as earned competence. Those areas addressed in the review of life experience should, at a minimum, contain the context of the experience in relation to work and studies and a detailed description of the experience.

G) "Colleges" or "Universities" − Board-recognized institutions of higher education accredited by a national or regional accrediting association recognized by the Council for Higher Education Accreditation (CHEA), the U.S. Department of Education (USDE) and/or any accreditation organization approved by the Board. Recognition means the accrediting organization is certified as legitimate and competent. An individual program within a larger accredited institution may be separately accredited by a professional or specialized organization. Business schools recognized by the Board are accredited by AACSB − The International Association of Management Education or the Accreditation Council for Business Schools and Programs (ACBSP).

H) "Integration of Subject Matter" – program of learning in which certain subjects that may be discrete courses in some colleges or universities are integrated or embedded within related courses. Colleges or universities that use an integrated approach to cover multiple course subjects will need to provide evidence of the required coverage. Acceptance of integration of any subject matter is subject to Board approval. Proof of coverage may be provided through specific evaluation by a national accrediting organization recognized by CHEA, such as AACSB or ACBSP, in which evidence is provided to assure the Board that the respective subjects adequately cover the desired content.

I) "Ethics" – program of learning that provides a framework of ethical reasoning, professional values and attitudes for exercising professional skepticism and other behavior that is in the best interest of the public and profession. At a minimum, an ethics program should provide a foundation for ethical reasoning and the core values of integrity, objectivity and independence.

J) "Graduate Accounting Credit Hours" – hours earned in courses classified by the college or university as post-secondary level courses leading to a master's degree. For purposes of meeting the accounting hours requirement, one graduate SCH is equivalent to 1.6 SCH earned at the undergraduate level.

K) "Applicant" − person who has applied to sit for the Uniform Certified Public Accountant Examination.

L) "Research and Analysis in Accounting" or "R&A" − may be a stand-alone course or integrated into a related course or courses. If integrated in a related course or courses, colleges and universities will determine the amount of R&A that will be credited within the related course toward satisfying the R&A requirement.

M) "Business Communication" or "BC" − may be a stand-alone course or integrated into a related course or courses. If integrated in a related course or courses, colleges and universities will determine the amount of BC that will be credited within the related course toward satisfying the BC requirement.

N) "Authorization to Test" or "ATT" − issued to candidates approved by the Board of Examiners to take the Certified Public Accountant (CPA) Examination.

O) "National Association of State Boards of Accountancy" or "NASBA" − the national organization for all State Boards of Accountancy.

3) Examination Admittance

An applicant will be deemed to have met the educational requirement (see subsection (c)(4)) if, as part of the 150 SCH of education, or equivalent as determined by the Board, the applicant has met any one of the following three conditions:

A) Earned a graduate degree from an accounting program that is accredited in accounting by an accrediting agency recognized by the Board (see subsection (c)(2)(G));

B) Earned a graduate degree from a business or accounting program that is accredited in business by an accrediting agency recognized by the Board (see subsection (c)(2)(G)) and completed at least 30 SCH in accounting as described in subsection (c)(4) at the undergraduate or graduate level;

C) Earned a baccalaureate or higher degree (except as defined in (c)(3)(A) or (B)) from an accredited education institution recognized by the Board (see subsection (c)(2)(G)) and:

i) completed 30 SCH in accounting, as described in subsection (c)(4), at the undergraduate level, or the equivalent at the graduate level; and

ii) completed at least 24 SCH in business other than accounting, as described in subsection (c)(5), at the undergraduate or graduate level.

4) Accounting Course Requirements

A) Research and Analysis in accounting courses are those courses commonly included in the accounting curriculum. The required 30 SCH in accounting must include:

i) Financial accounting;

ii) Auditing;

iii) Taxation;

iv) Management accounting; and

v) Research and Analysis (at least two SCH).

B) Internships and life experience credits included in the 30 SCH in accounting are limited to a maximum of three SCH.

C) A maximum of three SCH of accounting internships and/or life experience credit hours may be included in the 30 SCH in accounting. Additional business internship and/or life experience credit hours may be used to meet a maximum of three SCH in business internships or life experience. An additional six SCH of internship and/or life experience credit hours may count toward satisfying the non-accounting or non-business hours required to sit for the CPA examination.

5) Business Course Requirements

A) Business courses are those courses commonly included in the business curriculum.

B) Internships and life experience credits included in the 24 SCH in business are limited to a maximum of three SCH.

C) A maximum of three SCH of business internships and/or life experience credit hours may be included in the 24 SCH in business. An additional six SCH of internship and/or life experience credit hours may count toward satisfying the non-accounting or non-business hours required to sit for the CPA examination.

D) The 24 SCH in business must include two SCH in business communication and three SCH in business ethics. The subject matter may be discrete courses or integrated throughout the undergraduate or graduate accounting curriculum or business curriculum. For example, if a three SCH course in accounting includes one SCH in business ethics, two SCH may count toward accounting requirements and one SCH may count toward the business ethics requirement.

6) Evaluation of International Credentials

NASBA is the only organization authorized by the Board to conduct international credential evaluations on behalf of the Board. Evaluations of international credentials completed by outside agencies other than IBOE or NASBA are not accepted. Factors that are considered when evaluating foreign educational credentials are:

A) The official status of the institution that issued the credentials;

B) The type of education that the credential represents: secondary, tertiary, academic, technical, vocational, pre-professional, in-service, or part of a certificate, diploma or degree program;

C) The authenticity of the credential;

D) The role the credential plays in the educational system of the country from which it came;

E) The recognition of the credential in the country where the candidate is from; and

F) The U.S. equivalent of the quantity and quality of education the credential represents.

7) Authorization to Test

A) Except as otherwise provided in subsection (c)(7)(B), proof of satisfactory completion of all educational requirements must be approved by the Board before the Board will issue an authorization to test.

B) First time candidates who apply for the examination in their final term will be granted provisional approval of in-progress courses taken at domestic institutions. The Board must receive all final transcripts from provisional candidates, including degree posted (if required), within 150 days after the date of taking the first section of the examination. If final transcripts verifying completion of all courses for eligibility to sit are not received by the Board within 150 days after taking the first examination section of the computer-based examination, grades for all examination sections authorized with provisional approval will be voided.

C) Provisional Candidates

i) Provisional candidates completing required courses in the spring term must complete at least one section of the CPA examination by October 1 of the same year or the provisional status will be revoked.

ii) Provisional candidates completing required courses in the summer term must complete at least one section of the CPA examination by January 1 of the following year or the provisional status will be revoked.

iii) Provisional candidates completing required courses in the fall term must complete at least one section of the CPA examination by April 1 of the following year or the provisional status will be revoked.

iv) Provisional candidates completing required courses in the winter term must complete at least one section of the CPA examination by July 1 of the same year or the provisional status will be revoked.

D) Only one provisional ATT will be issued per candidate and no changes to the courses in progress may be made once received and approved by the Board.

d) Requirements Effective January 1, 2021 through December 31, 2022

1) Examination Qualifications

A) Beginning January 1, 2021 through December 31, 2022, an applicant must provide proof of successful completion of:

i) 150 semester credit hours, as defined, of college or university study;

ii) a baccalaureate or higher degree; and

iii) the requirements set out in subsection (d)(3).

B) Applicants who have taken the Uniform Certified Public Accountant Examination at least once before January 1, 2019, may take the examination under the qualifications in effect when the examination was first taken.

2) Definitions

A) "Board" or "IBOE" − Illinois Board of Examiners.

B) "Semester Credit Hours" or "SCH" − accredited college or university semester credit hours.

C) "150 SCH" − minimum number of credit hours earned and posted to the applicant's official college or university transcripts.

D) "Conversion of Quarter Credit Hours to SCH" − quarter credit hours may be converted to SCH by multiplying quarter credit hours by two-thirds.

E) "Internship" − faculty approved and appropriately supervised short-term work experience, usually related to the student's major field of study, for which the student earns academic credit as posted to the applicant's official college or university transcripts.

F) "Life Experience" − college level life experience posted on a college or university transcript as academic credit that has been assessed by appropriate faculty and/or staff of that institution as earned competence. Those areas addressed in the review of life experience should, at a minimum, contain the context of the experience in relation to work and studies and a detailed description of the experience.

G) "Colleges" or "Universities" − Board-recognized institutions of higher education accredited by a national or regional accrediting association recognized by the Council for Higher Education Accreditation (CHEA), the U.S. Department of Education (USDE), and/or any accreditation organization approved by the Board. Recognition means the accrediting organization is certified as legitimate and competent. An individual program within a larger accredited institution may be separately accredited by a professional or specialized organization. Business schools recognized by the Board are accredited by The International Association for Management Education (AACSB) or the Accreditation Council for Business Schools and Programs (ACBSP).

H) "Integration of Subject Matter" – program of learning in which certain subjects that may be discrete courses in some colleges or universities are integrated or embedded within related courses. Colleges or universities that use an integrated approach to cover multiple course subjects will need to provide evidence of the required coverage. Acceptance of integration of any subject matter is subject to Board approval. Proof of coverage may be provided through specific evaluation by a national accrediting organization recognized by CHEA, such as AACSB or ACBSP, in which evidence is provided to assure the Board that the respective subjects adequately cover the desired content.

I) "Ethics" – program of learning that provides a framework of ethical reasoning, professional values and attitudes for exercising professional skepticism and other behavior that is in the best interest of the public and profession. At a minimum, an ethics program should provide a foundation for ethical reasoning and the core values of integrity, objectivity and independence.

J) "Graduate Accounting Credit Hours" – hours earned in courses classified by the university as post-secondary level courses leading to a master's degree. For purposes of meeting the accounting hours requirement, one graduate SCH is equivalent to 1.6 SCH earned at the undergraduate level.

K) "Applicant" − person who has applied to sit for the Uniform Certified Public Accountant Examination.

L) "Business Communication" or "BC" − may be a stand-alone course or integrated into a related course or courses. If integrated in a related course or courses, colleges and universities will determine the amount of BC that will be credited within the related course toward satisfying the BC requirement.

M) "Authorization to Test" or "ATT" − issued to candidates approved by the Board of Examiners to take the Certified Public Accountant (CPA) Examination.

N) "National Association of State Boards of Accountancy" or "NASBA" − the national organization for all State Boards of Accountancy.

3) Examination Admittance

An applicant will be deemed to have met the educational requirement if, as part of the 150 SCH of education, or equivalent as determined by the Board, the applicant has met any one of the following three conditions:

A) Earned a graduate degree from an accounting program that is accredited in accounting by an accrediting agency recognized by the Board (see subsection (d)(2)(G));

B) Earned a graduate degree from a business or accounting program that is accredited in business by an accrediting agency recognized by the Board (see subsection (d)(2)(G)) and completed at least 30 SCH in accounting as described in subsection (d)(4) at the undergraduate or graduate level;

C) Earned a baccalaureate or higher degree (except as defined in (d)(3)(A) or (B)) from an accredited education institution recognized by the Board (see subsection (d)(2)(G)) and:

i) completed 30 SCH in accounting, as described in subsection (d)(4), at the undergraduate level, or the equivalent at the graduate level; and

ii) completed at least 24 SCH in business other than accounting, as described in subsection (d)(5), at the undergraduate or graduate level.

4) Accounting Course Requirements

A) The required 30 SCH in accounting must include:

i) Financial accounting;

ii) Auditing;

iii) Taxation; and

iv) Management accounting.

B) Internships and life experience credits included in the 30 SCH in accounting are limited to a maximum of three SCH.

C) A maximum of three SCH of accounting internships and/or life experience credit hours may be included in the 30 SCH in accounting. Additional accounting internship and/or life experience credit hours may be used to meet a maximum of three SCH in business internships or life experience. An additional six SCH of internship and/or life experience credit hours may count toward satisfying the non-accounting or non-business hours required to sit for the CPA examination.

5) Business Course Requirements

A) Business courses are those courses commonly included in the business curriculum.

B) Internships and life experience credits included in the 24 SCH in business are limited to a maximum of three SCH.

C) A maximum of three SCH of business internships and/or life experience credit hours may be included in the 24 SCH in business. An additional six SCH of internship and/or life experience credit hours may count toward satisfying the non-accounting or non-business hours required to sit for the CPA examination.

D) The 24 SCH in business must include two SCH in business communication and three SCH in business ethics. The subject matter may be discrete courses or integrated throughout the undergraduate or graduate accounting curriculum or business curriculum. For example, if a three SCH course in accounting includes one SCH in business ethics, two SCH may count toward accounting requirements and one SCH may count toward the business ethics requirement.

6) Evaluation of International Credentials

NASBA is the only organization authorized by the Board to conduct international credential evaluations on behalf of the Board. Evaluations of international credentials completed by outside agencies other than IBOE or NASBA are not accepted. Factors that are considered when evaluating foreign educational credentials are:

A) The official status of the institution that issued the credentials;

B) The type of education that the credential represents: secondary, tertiary, academic, technical, vocational, pre-professional, in-service, or part of a certificate, diploma or degree program;

C) The authenticity of the credential;

D) The role the credential plays in the educational system of the country from which it came;

E) The recognition of the credential in the country where the candidate is from; and

F) The U.S. equivalent of the quantity and quality of education the credential represents.

7) Authorization to Test

A) Except as otherwise provided in subsection (d)(7)(B), proof of satisfactory completion of all educational requirements must be approved by the Board before the Board will issue an authorization to test.

B) First time candidates who apply for the examination in their final term will be granted provisional approval of in-progress courses taken at domestic institutions. The Board must receive all final transcripts from provisional candidates, including degree posted (if required), within 150 days after the date of taking the first section of the examination. If final transcripts verifying completion of all courses for eligibility to sit are not received by the Board within 150 days after taking the first examination section of the computer-based examination, grades for all examination sections authorized with provisional approval will be voided.

C) Provisional Candidates

i) Provisional candidates completing required courses in the spring term must complete at least one section of the CPA examination by October 1 of the same year or the provisional status will be revoked.

ii) Provisional candidates completing required courses in the summer term must complete at least one section of the CPA examination by January 1 of the following year or the provisional status will be revoked.

iii) Provisional candidates completing required courses in the fall term must complete at least one section of the CPA examination by April 1 of the following year or the provisional status will be revoked.

iv) Provisional candidates completing required courses in the winter term must complete at least one section of the CPA examination by July 1 of the same year or the provisional status will be revoked.

e) Requirements Effective January 1, 2023

1) Examination Qualifications

A) Beginning January 1, 2023, an applicant must provide proof of successful completion of:

i) 120 semester credit hours, as defined, of college or university study;

ii) a baccalaureate or higher degree; and

iii) the requirements set out in subsection (e)(3).

B) Applicants who have taken the Uniform Certified Public Accountant Examination at least once before January 1, 2021, may take the examination under the qualifications in effect when the examination was first taken.

2) Definitions

A) "120 SCH" − minimum number of credit hours earned and posted to the applicant's official college or university transcripts, beginning January 1, 2023.

B) "Applicant" − person who has applied to sit for the Uniform Certified Public Accountant Examination.

C) "Authorization to Test" or "ATT" − issued to candidates approved by the Board of Examiners to take the Certified Public Accountant (CPA) Examination.

D) "Board" or "IBOE" − Illinois Board of Examiners.

E) "Business Communication" or "BC" − may be a stand-alone course or integrated into a related course or courses. If integrated in a related course or courses, colleges and universities will determine the amount of BC that will be credited within the related course toward satisfying the BC requirement.

F) "Colleges" or "Universities" − Board-recognized institutions of higher education accredited by a national or regional accrediting association recognized by the Council for Higher Education Accreditation (CHEA), the U.S. Department of Education (USDE), and/or any accreditation organization approved by the Board. Recognition means the accrediting organization is certified as legitimate and competent. An individual program within a larger accredited institution may be separately accredited by a professional or specialized organization. Business schools recognized by the Board are accredited by The International Association for Management Education (AACSB) or the Accreditation Council for Business Schools and Programs (ACBSP).

G) "Conversion of Quarter Credit Hours to SCH" − quarter credit hours may be converted to SCH by multiplying quarter credit hours by two-thirds.

H) "Ethics" – program of learning that provides a framework of ethical reasoning, professional values and attitudes for exercising professional skepticism and other behavior that is in the best interest of the public and profession. At a minimum, an ethics program should provide a foundation for ethical reasoning and the core values of integrity, objectivity and independence.

I) "Graduate Accounting Credit Hours" – hours earned in courses classified by the university as post-secondary level courses leading to a master's degree. For purposes of meeting the accounting hours requirement, one graduate SCH is equivalent to 1.6 SCH earned at the undergraduate level.

J) "Integration of Subject Matter" – program of learning in which certain subjects that may be discrete courses in some colleges or universities are integrated or embedded within related courses. Colleges or universities that use an integrated approach to cover multiple course subjects will need to provide evidence of the required coverage. Acceptance of integration of any subject matter is subject to Board approval. Proof of coverage may be provided through specific evaluation by a national accrediting organization recognized by CHEA, such as AACSB or ACBSP, in which evidence is provided to assure the Board that the respective subjects adequately cover the desired content.

K) "Internship" − faculty approved and appropriately supervised short-term work experience, usually related to the student's major field of study, for which the student earns academic credit as posted to the applicant's official college or university transcripts.

L) "Life Experience" − college level life experience posted on a college or university transcript as academic credit that has been assessed by appropriate faculty and/or staff of that institution as earned competence. Those areas addressed in the review of life experience should, at a minimum, contain the context of the experience in relation to work and studies and a detailed description of the experience.

M) "National Association of State Boards of Accountancy" or "NASBA" − the national organization for all State Boards of Accountancy.

N) "Semester Credit Hours" or "SCH" − accredited college or university semester credit hours.

3) Examination Admittance

An applicant will be deemed to have met the educational requirement if, as part of the 120 SCH of education, or equivalent as determined by the Board, the applicant has met any one of the following three conditions:

A) Earned a graduate degree from an accounting program that is accredited in accounting by an accrediting agency recognized by the Board (see subsection (e)(2)(F));

B) Earned a graduate degree from a business or accounting program that is accredited in business by an accrediting agency recognized by the Board (see subsection (e)(2)(F)) and completed at least 30 SCH in accounting as described in subsection (e)(4) at the undergraduate or graduate level;

C) Earned a baccalaureate or higher degree (except as defined in (e)(3)(A) or (B)) from an accredited education institution recognized by the Board (see subsection (e)(2)(F)) and:

i) completed 24 SCH in accounting, as described in subsection (e)(4), at the undergraduate level, or the equivalent at the graduate level; and

ii) completed at least 12 SCH in business other than accounting, as described in subsection (e)(5), at the undergraduate or graduate level.

4) Accounting Course Requirements

A) The required 24 SCH in accounting must include:

i) Auditing; and

ii) Taxation.

B) Internships and life experience credits included in the 15 SCH in accounting are limited to a maximum of three SCH.

C) A maximum of three SCH of accounting internships and/or life experience credit hours may be included in the 15 SCH in accounting. Additional accounting internship and/or life experience credit hours may be used to meet a maximum of three SCH in business internships or life experience. An additional six SCH of internship and/or life experience credit hours may count toward satisfying the non-accounting or non-business hours required to sit for the CPA examination.

5) Business Course Requirements

A) Business courses are those courses commonly included in the business curriculum.

B) Internships and life experience credits included in the 12 SCH in business are limited to a maximum of three SCH.

C) A maximum of three SCH of business internships and/or life experience credit hours may be included in the 12 SCH in business. An additional six SCH of internship and/or life experience credit hours may count toward satisfying the non-accounting or non-business hours required to sit for the CPA examination.

D) The 12 SCH in business must include two SCH in business communication and three SCH in business ethics. The subject matter may be discrete courses or integrated throughout the undergraduate or graduate accounting curriculum or business curriculum. For example, if a three SCH course in accounting includes one SCH in business ethics, two SCH may count toward accounting requirements and one SCH may count toward the business ethics requirement.

6) Evaluation of International Credentials

NASBA is the only organization authorized by the Board to conduct international credential evaluations on behalf of the Board. Evaluations of international credentials completed by outside agencies other than IBOE or NASBA are not accepted. Factors that are considered when evaluating foreign educational credentials are:

A) The official status of the institution that issued the credentials;

B) The type of education that the credential represents: secondary, tertiary, academic, technical, vocational, pre-professional, in-service, or part of a certificate, diploma or degree program;

C) The authenticity of the credential;

D) The role the credential plays in the educational system of the country from which it came;

E) The recognition of the credential in the country where the candidate is from; and

F) The U.S. equivalent of the quantity and quality of education the credential represents.

7) Authorization to Test

A) Except as otherwise provided in subsection (d)(7)(B), proof of satisfactory completion of all educational requirements must be approved by the Board before the Board will issue an authorization to test.

B) First time candidates who apply for the examination in their final term will be granted provisional approval of in-progress courses taken at domestic institutions. The Board must receive all final transcripts from provisional candidates, including degree posted (if required), within 150 days after the date of taking the first section of the examination. If final transcripts verifying completion of all courses for eligibility to sit are not received by the Board within 150 days after taking the first examination section of the computer-based examination, grades for all examination sections authorized with provisional approval will be voided.

C) Provisional Candidates

i) Provisional candidates completing required courses in the spring term must complete at least one section of the CPA examination by October 1 of the same year or the provisional status will be revoked.

ii) Provisional candidates completing required courses in the summer term must complete at least one section of the CPA examination by January 1 of the following year or the provisional status will be revoked.

iii) Provisional candidates completing required courses in the fall term must complete at least one section of the CPA examination by April 1 of the following year or the provisional status will be revoked.

iv) Provisional candidates completing required courses in the winter term must complete at least one section of the CPA examination by July 1 of the same year or the provisional status will be revoked.

8) Notwithstanding the provisions of the Section 1400.90(e) pertaining to educational requirements to sit for the examination before completion of the applicant’s baccalaureate degree, in order to be certified as a CPA under this Section, all candidates must:

A) satisfactorily complete the examination; and

B) provide proof of completion of:

i) 150 semester credit hours, as defined, of college or university study;

ii) a baccalaureate or higher degree; and

iii) the requirements set out in Section 1400.90(d)(3).

(Source: Amended at 47 Ill. Reg. 6441, effective April 27, 2023)