

Illinois CPA Exam Information

The Computer-based CPA Exam (CBT)

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Overview

Why computerized testing? The CBT format provides added examination security and affords more flexibility for CPA Examination candidates. The computer-based format incorporates the assessment of critical skills, such as research and communication, and includes an increased emphasis on information technology and general business knowledge, as well as broadening the scope of the exam in the audit and attest area.

The Illinois Board of Examiners works closely with the American Institute of CPAs (AICPA), the National Association of State Boards of Accountancy (NASBA), and Prometric, a technology-based testing provider, to ensure a smooth CBT experience of the CPA Exam.

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Computerized Testing Starts 5th Year

The CPA Exam is offered in a computerized format, up to six days a week during two out of every three months throughout the year, providing more flexibility for the examination candidates.

The most up-to-date information on the Uniform CPA Examination can be found on the AICPA's Web site www.cpa-exam.org/. If the information on this Web site does not fully answer your questions, please call the Illinois Board of Examiners' office at 217-531-0950 from 8: 30 a.m. to 5:00 p.m. Monday-Friday or email to Help@ilboa.org.

Glossary of Terms & Related Links

AICPA – American Institute of CPAs.
www.aicpa.org/ and www.cpa-exam.org/

ATT – Authorization to Test sent by the State Board to the National Candidate Database after approving candidates to test

CBT – Computer-Based Testing

NASBA – National Association of State Boards of Accountancy
<http://www.nasba.org/nasbaweb.nsf/CBTFS>

NTS – Notice to Schedule sent to candidates by NASBA to authorize the candidate to call or go online to the testing center and schedule exam dates and times. Valid for 6-month period from date of payment of exam fees to NASBA.

Prometric Centers – Secure national testing centers where candidates will take each section of the CPA exam. Testing centers are located all over the country.

Window – The CBT is available approximately 60 days out of each calendar quarter. This 60-day period is called a testing window.

Educational Requirements to Sit for the CPA Examination

To be admitted to take the examination for the first time, an Illinois candidate for the CPA examination must have successfully completed at least 150 semester hours of acceptable credit including a baccalaureate or higher degree. The semester hours accepted by the Illinois Board of Examiners 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 as determined by the Board, he or she has met any one of the four conditions listed below. With each of the conditions listed below, accounting hours do not include business law, and no more than six semester hours of accounting may be obtained through internships or life-experience credit posted on a college transcript.

- 1) Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency recognized by the Illinois Board of Examiners.
- 2) Earned a graduate degree from a program that is accredited in business by an accrediting agency recognized by the Illinois Board of Examiners and completed at least 24 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.
- 3) Earned a baccalaureate degree from a program that is accredited in business by an accrediting agency recognized by the Illinois Board of Examiners 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 semester hours of business courses, or substantially equivalent (other than accounting) courses, at the undergraduate or graduate level.
- 4) Earned a baccalaureate or higher degree from a regionally accredited educational institution or other institution recognized by the Illinois Board of Examiners, 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 at least 24 semester hours in business courses or substantially equivalent (other than accounting) courses at the undergraduate or graduate level.

See page 8 of this brochure about evaluation of foreign credentials for the CPA Exam.

Skills Definitions for the CBT

ANALYSIS is the ability to organize, process, and interpret data to develop options for decision-making.

JUDGMENT is the ability to evaluate options for decision-making and provide an appropriate conclusion.

COMMUNICATION is the ability to effectively elicit and/or express information through written or oral means.

RESEARCH is the ability to locate and extract relevant information from available resource materials.

UNDERSTANDING is the ability to recognize and comprehend the meaning and application of a particular matter.

Credentials Evaluation and Application for Exam

With the implementation of the CBT, candidates may apply to sit for and take the CPA examination at any time during the four testing “windows”. See Glossary of Terms on page 1 for definitions.

As in the past, candidates apply directly to the Illinois Board of Examiners. After a candidate is determined eligible, he is issued an approval letter by the Board. Simultaneously, an Authorization to Test (ATT) is sent electronically to NASBA from the Illinois Board of Examiners. Then NASBA sends the candidate a Payment Coupon for exam fees. After payment to NASBA, the candidate receives a Notice to Schedule (NTS). The NTS will remain valid for six months from

date of issue. After receiving the NTS, the candidate contacts a Prometric testing center to schedule a testing appointment(s).

First-time candidates are encouraged to have their academic credentials evaluated in advance of the actual application to take the exam. Candidates may be approved to test while completing their final semester of courses. Candidates must then submit final, official transcript(s) within 120 days of the date of their first exam section. See the evaluation and application form at www.ilboa.org for more details.

You may mail an application or apply online at www.ilboa.org. Click the Illinois Online icon.

The application process in CBT for Illinois candidates will incorporate the following steps:

- A candidate submits an application and fee to the Illinois Board of Examiners to be authorized to take one, two, three OR four different sections of the CPA exam. Candidates may complete a paper and pencil application or apply online at www.ilboa.org.
- **ATT:** The Illinois Board of Examiners issues an approval letter to the candidate. At the same time, an Authorization to Test (ATT) is sent to National Association of State Boards of Accountancy (NASBA). NASBA maintains a national database of CPA candidates in addition to facilitating scheduling of the exam through Prometric. The Authorization to Test is valid for 90 days.
- **Payment Coupon:** After receiving the Board’s Authorization to Test, NASBA contacts the candidate requesting additional fees (“Payment Coupon”) for scoring the exam, computer test time, digital photo or biometric thumb print and ID scanning at the test center and their processing fee. The payment coupon is issued within 48-72 hours after approval.
- **NTS:** NASBA receives the requested exam fees from the candidate and issues a Notice to Schedule (NTS) and informs the Illinois Board of Examiners. The candidate is instructed to access the Prometric Testing scheduler to schedule a date and time for testing. The Notice to Schedule (NTS) is valid for six months from date of issue. The candidate must schedule and take those sections that were authorized on the application (ATT) within six months of the NTS issue date. The NTS is usually issued within 24-72 hours after payment has been processed.
- **Scores:** Testing data is sent from Prometric to AICPA on a daily basis. AICPA is responsible for scoring the exam. When scoring is complete, they send advisory scores to NASBA. NASBA produces score notices which are sent to the Illinois Board of Examiners in two cycles of each testing window, approximately the eighth and twelfth week of the window. In addition, electronic scores are loaded to our application database and candidates can check their scores online once logged into the Board’s online system.
- Candidates may now look up unofficial advisory scores online for the current testing window once they have established a user ID and Password. Please refer to the web page for more information on the online database.
- Paper copies of score reports are also released to the candidate 5-7 business days after receipt in the Board office. Paper notices contain the performance diagnostic information for parts not passed. The diagnostic is not available online. The Illinois Board of Examiners must approve advisory grades from the AICPA before release to the candidate.
- The candidate submits subsequent application(s) and fee(s) to the Board office to be re-authorized to take failed sections or sections not previously scheduled or sections scheduled and not attended.

Score Release

Candidates will not receive grades immediately after sitting for a section of the CBT. There are two score release cycles per testing window. In addition, it is anticipated that a minimum of one week will be required to process paper score notices *once they are received by the State Board*.

The anticipated score release dates for some exams taken in the first month of the testing window will be during the seventh week of the window. The remaining exams from the first month and all from the second month will be released two to three weeks after the end of the window. The Illinois Board of Examiners will release scores continuously once the AICPA and NASBA release them. The Board does not control the timing of the release of scores to our office from the AICPA and NASBA. Candidates are now able to view their unofficial advisory scores on-line on the IBOE web site after establishing a login ID and password.

The passing standard for the CBT will be set at a scaled score of 75. The 75 passing score does not represent “percent correct.” A score of 75 simply reflects examination performance that represents the knowledge and skills needed to protect the public. Since CPA candidates receive different test forms with differing difficulty, the percentage of questions a candidate needs to answer correctly to earn a score of 75 may differ from one test to another. The equivalence of scores of 75 on different test forms is maintained through a psychometric procedure known as equating.

Candidate anonymity is preserved throughout the scoring process, as graders have no access to personal information about a candidate, such as name, gender, education, experience, age, testing jurisdiction, number of previous sittings or other personal characteristics. A candidate’s score on the exam is based solely on the candidate’s answers to the examination.

Examination Format and Testing Schedule (Testing Windows)

Each section of the CPA examination includes sets of multiple-choice questions (testlets). In addition, each section except Business Environment & Concepts contains one or more case study components called simulations. Simulations will provide a set of facts and require candidates to complete related tasks and access authoritative literature.

To assist candidates in preparing for the CBT, a sample test and tutorial are available at the following AICPA website http://www.cpa-exam.org/lrc/exam_tutorial_parallel.html ***It is crucial that all candidates complete the practice test and tutorial before taking their first exam!***

The CPA exam is available approximately 60 days out of each calendar quarter. This 60-day period is called a testing window. There will be four testing windows each calendar year.

January	February	March	April	May	June
Testing Window		No Testing	Testing Window		No Testing
July	August	September	October	November	December
Testing Window		No Testing	Testing Window		No Testing

- Candidates will be allowed to take each section of the Uniform CPA Examination individually, and in any order.
- Candidates will retain pass credit for eighteen months for any section(s) under CBT without having to attain a minimum score on failed sections and without regard to whether they have taken other sections. The fourth section can be taken up to and including the date the credit will expire for the first section passed. For example, if credit will expire for FAR on November 3, 2009, the fourth and final remaining section must be taken and passed on or before November 3, 2009 in order to retain all pass credit.
- Per Board policy, candidates are not permitted to retake a failed section within the same testing window or request another authorization before scores are released. If due to software problems, a candidate retakes the same examination section in a single testing window, the second exam score for the repeated testing event will be voided.

- In the event all four sections of the Uniform CPA Examination are not passed within the rolling eighteen-month period, credit for any section(s) passed outside the eighteen-month period will expire and that section(s) must be retaken. (See the second bullet above for clarification when the final section can be passed to retain credit.)
- An Exam on Professional Conduct (“Ethics Exam”) must be taken and passed to become Certified. (See page 8 of this brochure.) The Ethics course/exam can be taken at any point during the testing cycle – before, during, after.



CBT Fee Schedule

Fees for the CBT are collected by both the Illinois Board of Examiners and by NASBA. The Illinois Board of Examiners collects **application** fees for the credential evaluation and the exam requests for each section of the exam that the candidate wishes to take, and will issue the Authorization to Test. NASBA will collect **examination** fees on behalf of itself, the AICPA and Prometric, and will issue the Notice to Schedule. Details of these fees are given below. These section fees are for one Authorization to Test (ATT).

Board of Examiners Administrative Fees

First time candidates only: \$175.00 fee for domestic credentials evaluation (one-time fee)
 \$250.00 fee for international credentials evaluation (one-time fee)
 \$250.00 fee for combination of international and domestic credentials evaluation (one-time fee)

Application Fees for all candidates per authorization to test (ATT):

4 different sections	\$120.00
3 different sections	\$108.00
2 different sections	\$ 76.00
1 section	\$ 40.00

For example, if a first-time candidate submits an application to take four sections of the CPA exam in six months time frame, the application fee will be \$120.00 in addition to the credential evaluation fee. The board will notify NASBA that a candidate is authorized to test for four sections and NASBA will contact the candidate directly for the applicable fees below. Once fees are received, a notice to schedule (NTS) is issued to the candidate. (See page 3 for further details of the process.) The following fees are NOT paid to the Illinois Board of Examiners, but to NASBA.

AICPA, NASBA, and Prometric Fees (eff. 08/17/08)	<i>Auditing & Attestation (4.5 hrs)</i>	<i>Financial Accounting (4 hrs)</i>	<i>Regulation (3 hrs)</i>	<i>Business Environment & Concepts (2.5 hrs)</i>	<i>Total for All Four Parts (14 hrs)</i>
AICPA development and scoring	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	
Prometric computer delivery	\$ 107.33	\$ 95.40	\$ 71.55	\$ 59.63	
Prometric photograph/fingerprint	\$ 5.95	\$ 5.95	\$ 5.95	\$ 5.95	
NASBA database and reporting	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00	
TOTAL	\$226.28	\$214.35	\$190.50	\$178.58	\$809.71

Examination Content

- The CBT is divided into the following sections and durations:
- Auditing and Attestation. This section covers knowledge of auditing procedures, generally accepted auditing procedures, generally accepted auditing standards and other standards related to attest engagements, and the skills needed to apply that knowledge in those engagements. (4.5 hours)
- Financial Accounting and Reporting. This section covers knowledge of generally accepted accounting principles for business enterprises, not-for-profit organizations, and governmental entities, and the skills needed to apply that knowledge. (4 hours)
- Regulation. This section covers knowledge of federal taxation, ethics, professional and legal responsibilities, and business law, and the skills needed to apply that knowledge. (3 hours)
- Business Environment and Concepts. This section covers knowledge of the general business environment and business concepts that candidates need to know in order to understand the underlying business reasons for and accounting implications of business transactions, and the skills needed to apply that knowledge. (2.5 hours)
- Additional information about the content of the CBT is available in a document entitled “Uniform CPA Examination Content Specifications – Effective upon the Launch of the Computer-based Uniform CPA Examination” and may be downloaded from www.cpa-exam.org.




Special Needs or Disabilities Requiring Special Accommodations

It is the responsibility of the Illinois Board of Examiners to determine the eligibility of Illinois candidates to be admitted to take the uniform CPA examination in compliance with the Illinois Public Accounting Act and the national uniformity agreement between the AICPA and NASBA. As part of those duties, the Board recognizes its responsibilities under Title II of the American with Disabilities Act to review requests for special accommodations and, when appropriate, see that reasonable and effective accommodations, including auxiliary aids to qualified candidates, are arranged for at the Prometric testing sites.

A disability is defined as a physical or mental impairment that substantially limits one or more of the major life activities of an individual. Mental impairment includes any mental or psychological disorder such as organic brain syndrome, emotional or mental illness and specific learning disabilities.

In order to protect the integrity of the testing process, the Board requires professional documentation of the existence of a disability and how the accommodation sought is necessary to provide the candidate with an equal opportunity to exhibit his/her knowledge, skills and ability through the examination. The Board is not required to grant the requested accommodations if granting the request would fundamentally alter the measurement of the skills or knowledge the examination is intended to test, or create an undue financial or administrative burden. The Board will evaluate each request on an individual case-by-case basis. All candidate requests for accommodation as well as supporting documentation must be submitted to the Board on the forms prescribed by the Board.



Misconduct

The Illinois Board of Examiners supports Prometric Testing Center security procedures. Included in these procedures is the requirement that candidates, upon arrival at a testing center, present two forms of identification, one government-issued bearing a photograph and both with signatures. In addition, a digital photograph and thumbprint will be taken each time a candidate reports to a testing center to take an examination section.

It is a misdemeanor for any person to engage in any conduct subverting or attempting to subvert any licensing examination or the administration of an examination, including, but not limited to:

- Communication between candidates inside or outside the examination room, or copying another candidate's answer, while the examination is in progress.
- Substitution of a candidate by another person to sit for any part of the examination.
- Possession of and/or reference to crib sheets, textbooks, or other material inside or outside the examination room while the examination is in progress.
- Divulging any specific content of the examination.
- Using or attempting to use any method, device, mechanism, scheme or communication while the examination is in progress for the purpose of or with the intent of gaining access to information to assist a candidate in answering questions on the examination.
- Failure to follow written or oral instructions regarding procedures and conduct of the examination.

Testing Centers

The CPA examination will be administered in 54 jurisdictions (the United States in addition to Guam, Virgin Islands, Puerto Rico and District of Columbia) at Prometric test centers or Board-operated sites. At this time, there are eight Prometric test centers throughout Illinois that are authorized to administer the CPA examination. They are located in the following cities: Carterville, Champaign, Chicago, Homewood, Deerfield, Peoria, Springfield, Lombard and Sycamore. The Chicago mega-site has the largest number of seats (77) in five labs.

Up-to-date Prometric testing center information is available at the Prometric Web page: <http://www.prometric.com/>

Illinois candidates may take the CPA examination in any of the 54 jurisdictions offering the exam, on a space available basis. To date, no Prometric Testing Centers outside the 54 jurisdictions have been authorized to administer the Uniform CPA examination.

There are no restrictions on taking the examination outside of one's jurisdiction. One of the benefits of the computer-based examination is that a testing center outside of Illinois may be in a city much closer to a candidate than a test center within Illinois.

A candidate will not be issued Authorizations to Test by multiple jurisdictions for the same testing window. The flexibility to take the exam at a testing center outside of Illinois does not allow a candidate to circumvent a state's educational or licensing requirements.

Evaluation of International Academic Credentials

Candidates who have completed their academic coursework outside the United States create a unique situation. Foreign Institutions of higher learning, because of the wide differences in educational systems, grading practices, testing patterns, transcripts presentation and terminology, do not translate or compute coursework and qualifications into equivalent and comparable U.S. units and level. The task of the Consultant for Foreign Credentials for the Board of Examiners is to interpret and determine eligibility of applicants to write the CPA exam in accordance with standards stipulated in Section 1400.90, the *Educational Requirement* of the Regulations Governing the Certificate of Certified Public Accountant.

Validation of studies undertaken abroad is a complex task due to the diversity of the world's systems of higher education. In order for the applicants with foreign coursework to be eligible to write the CPA Exam, the consultant must 1) have the coursework evaluated to determine the equivalent semester hours and credit and 2) have the degree verified as comparable to one granted from a recognized U.S. college or university.

To perform this task, the office of the consultant maintains a comprehensive resource library of catalogs from abroad, volumes and publications on various foreign educational systems, seminars and workshop reports, and foreign institutional research work. In addition, an ongoing program of professional development through participation in regional and national conferences ensures that the consultant and staff have full access to the most current information available.

There is a standard set of criteria employed by the consultant for the determination of a candidate's eligibility to sit for the CPA examination. It is in agreement with standards upheld by the U.S. Department of Education, and relates to guidelines set forth by the Federation of Regional Accrediting Commissions of Higher Education for use in establishing study abroad programs. Generally, placement recommendations and credentials evaluations performed are based on standards and practices approved by the National Council on the Evaluation of Foreign Credentials, an inter-association group that serves as a forum for developing consensus on the evaluation and recognition of certificates, diplomas and degrees awarded throughout the world. The Council is made up of organizations and their representatives from AACRAO, NAFSA, Council of Graduate Schools, American Council on Education, Institute of International Education, College Entrance Examination Board, and the American Association of Community and Junior Colleges.

Several factors are considered when evaluating foreign educational credentials. 1) the official status of the institution that issued the credentials; 2) 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; 3) the authenticity of the credential; 4) the role the credential plays in the educational system of the country from which it came; 5) the recognition of the credential in the country where the candidate is from; and 6) the U.S. equivalent of the quantity and quality of education that the credential represents. Note: No distance learning courses or programs are recognized by the Illinois Board of Examiners.

Required Exam on Rules of Professional Conduct (Ethics)

After passing the entire Uniform CPA Examination, before you are issued an Illinois CPA certificate and can hold out as a CPA, you must meet the requirement on Rules of Professional Conduct.

The Board accepts only "Professional Ethics: The AICPA's Comprehensive Course". Upon receipt of written notification directly from the AICPA that the candidate has successfully completed the examination course with a minimum 90% score, the Board will approve the candidate's certification and notify the candidate of the Illinois CPA certificate number and date of issue. You can access information about the course on the AICPA site www.cpa2biz.com. Key in "Professional Ethics" in the "Search box" and it will bring up the information about the course, how to purchase, information about its content, etc. It is an open-book test. You can also obtain a free demo CD before you purchase the course.