

Uniform CPA Examination Computer-Based Testing (CBT)

Candidates' Frequently Asked Questions

1. When was the last paper and pencil administration of the Uniform CPA Examination?
The last paper and pencil administration was November 2003.
2. When was the computerized examination (CBT) introduced?
The launch of the computerized examination was on April 5, 2004.
3. Will the content of the examination change under CBT?
Yes, the content has changed. It is structured as follows:

<u>Current Section</u>	<u>New CBT Section</u>
Audit (AUDIT)	Auditing & Attestation (AUD)
Financial Accounting & Reporting (FARE)	Financial Accounting & Reporting (FAR)
Accounting & Reporting (ARE)	Regulation (REG)
Law & Professional Responsibilities (LPR)	Business Environment & Concepts (BEC)

4. When and where is information regarding the computerized examination available to candidates?
To obtain the most up-to-date information on the computerization of the Uniform CPA Examination, candidates may visit the AICPA's Web site, www.cpa-exam.org. There you will find information about the content, the structure and the Candidate Bulletin. In addition, you can take a practice test and tutorial that will acquaint you with the format of the new exam. If the information on this Web site does not fully answer your questions, you may call the board office at 217-531-0950 to obtain additional information.
5. What are the changes to content?
The information is available in the AICPA Board of Examiners' Exposure Draft – Proposed Structure & Content Specifications for the Uniform CPA Examination. This file may be downloaded from the AICPA's Web site, www.cpa-exam.org
6. How much will the computerized examination cost?
The cost will vary for each jurisdiction. In Illinois, the cost for first-time domestic candidates applying to take all four sections is \$842.00. These costs cover the grading fee, the seat time at the testing center and processing fees charged by the National Association of State Boards of Accountancy (NASBA) and the state board application fee. A candidate first pays an application fee to the Board of Examiners and after board approval, the remaining examination fees are paid. Please go to the web page and click on "Fees for CPA Exam/Application" for more detailed information about the fees.

7. How will paper and pencil condition credit change under CBT?
You will retain credit for sections of the examination you passed on the paper and pencil exam through the original expiration date given you when you passed those parts, unless that credit has expired. Illinois candidates will have a limited number of tries through their paper and pencil expiration date to pass remaining CBT parts.
8. Will I lose my paper and pencil credit for sections passed?
No, not as long as you pass the remaining sections in the time granted to you as a conditioned candidate to complete the examination and within the allotted number of tries..
9. How will my paper and pencil pass credit transfer?
Current examination credit will be transferred to credit on certain sections of the revised examination as follows:
- | <u>Credit for paper and pencil section:</u> | <u>Will transfer to:</u> |
|---|--|
| Audit | Audit & Attestation (AUD) |
| LPR | Business Environment & Concepts (BEC) |
| ARE | Regulation (REG) |
| FARE | Financial Accounting & Reporting (FAR) |
10. What is a “testing window”?
The computer-based examination is available approximately 60 days out of each calendar quarter. This 60-day period is called a “testing window.” The testing windows are January-February, April-May, July-August, and October-November.
11. How often can I take the examination?
You are allowed to take each section of the examination four times a year. Candidates may take any or all four sections of the examination during any testing window. You are not allowed to take the same section more than once during any given testing window. For example, you could take Audit and Attestation in April, Regulation and Business Environment & Concepts in August, and Financial Accounting and Reporting in October. However, you could not take Audit and Attestation in April and May.
12. Am I required to take all four sections over a two-day period?
No. You may take each section separately.
13. Am I required to take sections in any particular order?
No.
14. Am I required to pass one section prior to applying to take another?
No.
15. How long do I have to pass all four sections of the examination?
Once you pass a section(s) of the examination, you are allowed a maximum of 18 months to pass all remaining sections in order to retain credit on the passed section(s). If you do not pass all four sections within that 18-month period, you will lose credit for the first section

of the exam you passed. A new 18-month period will commence with a start date of the second section that was passed.

16. Will the educational requirements to take the examination also change?

No. Any Illinois candidate who has written the CPA examination prior to roll out of the CBT has locked in the educational requirements. No changes in the educational requirements are anticipated. If changes were to occur, advance notice will be given to allow candidates to prepare well in advance.

17. What will the deadlines be for the examination?

Application deadlines will be eliminated, allowing candidates to apply at any time of year. Once an application to sit for the exam is approved, candidates will be notified of the time period in which they may schedule appointments with a test center. We encourage first-time candidates to have their academic credentials evaluated in advance of the actual application to sit for the exam. However, you can submit your request for evaluation with the application to test or after eligibility has been established.

All course work and earned degree must be completed before applying for the CPA exam. An application may be downloaded from the Illinois Board of Examiners website www.ilboa.org

18. Where is the examination be administered? Can I take the exam outside Illinois?

The examination is administered in 54 jurisdictions at Prometric test centers or Board-operated sites. There are currently eight Prometric test centers in Illinois. Illinois candidates can take the CPA examination in any of the 54 jurisdictions offering the exam - on a space available basis.

19. Once I apply to take the examination, how long before I can actually take the examination?

The time will vary for each application and will depend on whether you are a first-time applicant or a re-examination applicant. First-time applicants must have educational eligibility determined, so the process will take several weeks. Re-examination applicants will be sent approval from the board office within a short time period, usually within one week after receipt in the Board office.

20. How do I schedule an examination appointment?

You apply for the examination as you would now – through the Illinois Board of Examiners. After you have been determined eligible to sit for the examination, the board will send you an approval letter. Information about your approval is then sent to the National Candidate Database (NCD). Once accepted, they will send you a payment coupon. You will be required to pay at one time for all parts requested – the payment cannot be spread out. After you pay the examination fees, you will receive a Notice to Schedule from the NCD. That Notice to Schedule will allow you to call Prometric to schedule a testing appointment(s). The NTS will remain valid for six months from the date of issue. That means you will six months from the date the NTS is issued to schedule and take all examination section(s) for which you have been approved.

21. What if a conflict arises after I have scheduled an appointment to take the examination?
You may reschedule your appointment at no charge as long as you reschedule at least 30 days in advance. If you reschedule between 5 and 30 days before your appointment, you must pay a nominal fee directly to Prometric of \$35. If you reschedule with 5 days of your appointment, you will have to pay the full Prometric fee for the section you are rescheduling.
22. Has scoring/grading changed to pass/fail?
No. The passing score remains at 75. Numeric scores will be mailed to candidates.
23. Are there still essay questions on the examination?
A variation of essays (i.e., constructed responses) will be incorporated into examination simulations. In addition written communication is tested. You may view a simulation on the AICPA Web page www.cpa-exam.org It is important to practice the simulations found on that web site in order to perform well on the exam.
24. May I still request a grade review under CBT?
Yes. There is a fee for a rescore, payable to NASBA.
25. May I still appeal my grades under CBT?
No. Illinois does not allow appeals outside the score review process above.
26. When should I expect to receive my scores/grades?
There will no longer be a Uniform Grade Mailing Date. The revised examination will contain structured response questions that require manual scoring. After the Board receives scores, it takes approximately two weeks to process and mail to candidates. Scores are currently released twice in each testing window.
27. Will I see how I scored immediately after completing the examination?
No. See question 26.
28. May I still take the examination outside of my jurisdiction?
Yes. You may schedule your examination at any authorized Prometric site. You can locate Prometric testing centers authorized to give the CPA exam at www.prometric.com/CPA
29. Are there any restrictions on taking the examination outside my jurisdiction?
No. One of the benefits of the computer-based examination is that a testing center outside of the state may be in a city much closer to a candidate than a test center within the state. As might be obvious, however, a person may not be a candidate from more than one state at the same time and will not be able to circumvent a state's educational or licensing requirements by taking the examination outside of the state in which he or she is seeking to become licensed or certified.
30. What is the extra cost of taking the examination outside of my jurisdiction?

There are no additional charges for taking the examination outside of your jurisdiction with the exception of Guam.

31. May I take the examination outside the U.S.?

No. Test centers will be located only in the 54 U. S. jurisdictions. The examination will not be administered outside of the United States, Guam, Puerto Rico, the U.S. Virgin Islands and the District of Columbia.