

Illinois Board of Examiners
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 translate 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.

