

Section 1400.160 Grading Scale, Transitional Condition Candidates, Transfer of Credits, Reciprocity and Out-of-State Candidates

- a) **Scoring Scale.** The examinations shall be scored on the scale of 100. The passing score in each subject is 75. Scores shall be certified by the Board of Examiners. Upon receipt of advisory scores from the AICPA, the Board will review and may adopt the examination scores and will report the official results to the candidate. The passing score will be established through a psychometrically accepted standard-setting procedure approved by the Board. .

- b) **Transitional Condition Candidates.**

- 1) Candidates having conditional credit on the paper and pencil examination will retain conditional credits for the corresponding examination sections of the computer-based examination as follows:

Paper and Pencil Examination	Computer-Based Examination
Auditing (AUDIT)	Auditing and Attestation (AUD)
Financial Accounting and Reporting (FARE)	Financial Accounting and Reporting (FAR)
Accounting and Reporting (ARE)	Regulation (REG)
Business Law and Professional Responsibilities (LPR)	Business Environment and Concepts (BEC)

- 2) Candidates who have attained conditional status as of the launch date of the computer-based examination will be allowed a transition period to complete any remaining sections of the examination. The transition period is the same number of months and number of testing opportunities the candidate would have had in the paper and pencil environment. The number of tries and expiration date are based on the exam at which the candidate originally conditioned.
- 3) If a previously conditioned candidate does not pass all remaining test sections during the transition period, conditional credits earned under the paper and pencil examination will expire. Computer-based testing credit earned during the transition period may be retained if it is passed 18 months or less from the transition expiration date. Credit for passing a section of the computer-based examination is valid for 18 months from the

actual date of the testing event for that section, regardless of the date the candidate actually receives notice of the passing grade.

- 4) The time limitation within which a candidate is required to pass subjects under this Section shall not include any period during which the candidate serves in the armed forces of the United States.
- c) Candidate Who Took the Exam for Another Jurisdiction.
- 1) All candidates who took the exam for another jurisdictions must have all scores forwarded to the Illinois Board directly from the jurisdictions for which they sat.
 - 2) A candidate shall retain credit for any and all test sections of an examination passed in another state if such credit would have been awarded, under then applicable requirements, had the candidate taken the examination as an Illinois candidate.
 - 3) A candidate who applies for a transfer of credits from another state shall pay the credential evaluation fee and the application fee for any section not passed upon submission of the initial application to test as an Illinois candidate; thereafter, the fee shall be for re-authorization to test for each section not passed.
- d) Transfer of Credits by Candidate Who Has Passed the Examination as a Candidate from Another Jurisdiction.
- 1) A candidate who has passed the entire examination in another jurisdiction, but who is ineligible to obtain a certificate from such other jurisdiction may transfer the credits and receive a certificate in Illinois provided:
 - A) the educational requirements of the Illinois statute were met at the time of initially taking the exam or at the sitting at which the candidate initially conditioned or passed the exam; and
 - B) the applicant would be entitled to an Illinois certificate if the examination had been taken under the Illinois statute and this Part.
 - 2) The fee in force must accompany the application for a transfer of credits for the entire examination.

- 3) Transfer of credits shall be accepted if such credit would have been given had the candidate taken the examination as an Illinois candidate under then applicable requirements.
- e) Certificates by Reciprocity.
- 1) The Board shall issue a certificate as a certified public accountant, without examination:
 - A) To any applicant who holds a valid unrevoked certificate as a certified public accountant issued under the laws of any other state or territory of the United States or the District of Columbia provided all requirements of Section 5 of the Act and this Part have been met, or
 - B) To any foreign accountant who has passed the American Institute of Certified Public Accountants (AICPA) uniform qualifying examination for that jurisdiction acceptable to the Board.
 - 2) The fee in force shall be payable by the applicant at the time of filing of the application for a certified public accountant certificate by reciprocity.
- f) Out of State Candidates.
Applicants who have been issued a Notice to Schedule to test from any jurisdiction may request to test at any authorized testing center in Illinois.

(Source: Amended at 29 Ill. Reg. 19524, effective November 21, 2005)