APPLYING, SCHEDULING AND SITTING FOR THE CPA EXAM

HOW DO I APPLY FOR THE CPA EXAM?

Detailed information on how to apply, including state-by-state eligibility requirements, step-by-step application process and downloadable application forms, can be found at becker.com/state.

- To begin, you apply and pay a fee to your appropriate state or jurisdiction board of accountancy, which will determine your eligibility to sit for the exam.
- Once you have been deemed eligible, you will receive a notice to schedule (NTS), which is required before you can schedule an exam date.
- You then have a six-month window (except in specified states) during which you must schedule your first exam (prometric.com/CPA or 1-800-580-9648). Exceptions to the six-month window include: Texas (90 days); California, Louisiana, and Utah (9 months); and North and South Dakota, and Virginia (12 months).

HOW LONG DOES THE APPLICATION PROCESS TAKE?

For first-time applicants, the application process usually takes from four to eight weeks. Re-examination candidates can typically expect a shorter application period. Accurate completion of applications and timely submission of all required information can help avoid delays.

WHEN SHOULD I START THE APPLICATION PROCESS?

As soon as possible once you’ve decided to take the exam, and at least four months before the date on which you actually want to take it. Completing the exam process involves very strict deadlines and limited timeframes, including receiving your notice to schedule, the window for scheduling, and the 18 months you have to successfully complete all four parts of the exam.

The AICPA and Prometric recommend locking in a specific exam date at least 45 days in advance. For example, if you want to sit for an exam on May 15, you should contact Prometric by April 1 to make sure your chosen date is available. To ensure receipt by April 1, you should begin the application process in early to mid-February.

You will not be permitted to schedule your exam fewer than five days in advance of its date. For any specific date and testing site, candidate demand and site capacity may affect availability.
Individuals must pass the CPA examination to qualify for licensure as a Certified Public Accountant in U.S. jurisdictions. The exam is offered by American Institute of Certified Public Accountants (AICPA) and is administered by the National Association of State Boards of Accountancy (NASBA), and Prometric, a leading provider of testing services.

HOW, WHERE AND WHEN IS THE EXAM ADMINISTERED?

The CPA Exam is offered only in a computer-based format at authorized test centers located throughout the United States and its jurisdictions. It is administered year-round, five or six days each week, except during the third month of each quarter.

Prometric offers a “Test Drive” prior to the exam date to familiarize yourself with the look and feel of the exam environment. For more information or to schedule, visit prometric.com/testdrive.

MUST I MEET THE EDUCATIONAL REQUIREMENTS BEFORE I TAKE THE EXAM?

Some jurisdictions allow candidates to sit for the exam before completing all educational requirements provided the requirements are met within a certain time period. Each jurisdiction determines the rules under which its candidates may sit. For more information about each jurisdiction’s educational requirements, refer to becker.com/accounting/state.

MAY I PHYSICALLY SIT FOR THE EXAM OUTSIDE OF MY STATE OR JURISDICTION?

You may sit for the exam at any Prometric location regardless of your jurisdiction of application. However, you can only be registered with one state at a time. You must meet the licensing state’s requirements, regardless of the physical location in which you choose to sit for the exam and verify all pertinent information with the state board of accountancy to which you are applying.

HOW MUCH DOES TAKING THE EXAM COST?

The cost for the exam will vary for each jurisdiction. Estimated costs for first-time candidates applying to take all four sections typically range between $850 and $1050 (becker.com/accounting/state).

HOW MANY SECTIONS MAY I TAKE AT A TIME?

You may sit for one or more exam sections during a given testing window, but you may not take the same section more than once in a given testing window. A failed section may be retaken in the next testing window, provided a new NTS has been secured. Candidates can sit for the exam in the first two months of every calendar quarter.

<table>
<thead>
<tr>
<th>Quarter</th>
<th>First Two Months</th>
<th>Last Two Months</th>
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<tbody>
<tr>
<td>Q1</td>
<td>JAN–FEB OPEN</td>
<td>MAR CLOSED</td>
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<tr>
<td>Q2</td>
<td>APR–MAY OPEN</td>
<td>JUN CLOSED</td>
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<td>Q3</td>
<td>JUL–AUG OPEN</td>
<td>SEP CLOSED</td>
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<tr>
<td>Q4</td>
<td>OCT–NOV OPEN</td>
<td>DEC CLOSED</td>
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For more information on scheduling the exam in your state visit becker.com/cpa

WHAT IF I MUST CHANGE MY SCHEDULED EXAM DATE?

You may reschedule appointments with Prometric up to 30 days in advance of the scheduled date at no additional charge, or within 5 to 29 days for a fee of $35. Otherwise, you must pay the full Prometric fee for the section you wish to reschedule. If you cancel an appointment without rescheduling or fail to show at the scheduled time, you will not receive refunds of any fees.

KEY CPA EXAM RESOURCES

- prometric.com/CPA
- NASBA.org
- cpa-exam.org
- becker.com/CPA

Individuals must pass the CPA examination to qualify for licensure as a Certified Public Accountant in U.S. jurisdictions. The exam is offered by American Institute of Certified Public Accountants (AICPA) and is administered by the National Association of State Boards of Accountancy (NASBA), and Prometric, a leading provider of testing services.
The CPA Exam focuses on skills necessary for entry-level CPAs: research, communication, analysis, judgment and understanding.

**FINANCIAL ACCOUNTING AND REPORTING** covers generally accepted accounting principles for business enterprises, governmental entities and not-for-profit organizations, as well as the skills needed to apply that knowledge.

**AUDITING AND ATTESTATION** includes knowledge of auditing procedures, generally accepted auditing standards and other standards related to attest engagements, as well as the skills needed to apply that knowledge.

**REGULATION** examines federal taxation, ethics, professional and legal responsibilities and business law topics, as well as the skills needed to apply that knowledge.

**BUSINESS ENVIRONMENT AND CONCEPTS** covers knowledge of general business environment and business concepts that candidates should know to understand the underlying business reasons for—and accounting implications of—business transactions.
WHAT TYPES OF QUESTIONS ARE FOUND IN EACH OF THE SECTIONS?

Each section of the exam consists of three testlets each with 24 to 30 multiple-choice questions. Each section, except Business Environment & Concepts, includes one testlet with six to seven task-based simulations. For Business Environment and Concepts the fourth testlet includes 3 written communication tasks. Each testlet contains questions from the entire section’s content specification outline. As a candidate completes each testlet and submits it for grading, the next testlet will appear. The candidate will not be able to return to a previous testlet or look ahead at a subsequent testlet or simulation until the current one is submitted for grading. However, within each testlet, a candidate will have the ability to “mark” questions to go back to for further review before submission.

With the exception of Business Environment & Concepts, the approximate weighting of the types of questions is 60 percent multiple-choice, 40 percent task-based simulations in Business Environment and concepts, multiple-choice questions account for 85 percent and written communications account for 15 percent of the score.

WHAT ARE TASK-BASED SIMULATIONS?

Task-based simulations are condensed case studies designed to complement the multiple-choice questions. The simulations require you to exhibit skills deemed necessary for entry-level accountants.

Typically, these include the ability to use a mouse, check boxes, basic spreadsheet skills (not specific to types of software), form completion, fill in the blanks, use of tables and research (using professional literature).

DOES THE EXAM INCLUDE ESSAYS?

No, but Business Environment and Concepts includes written communication tasks which require you to write a memorandum or letter on a specific topic.

Only writing samples that are generally responsive to the topic will be graded. If the response is off-topic or offers advice that is clearly illegal, you will not receive any credit for the response. Written answers are scored on organization, development and expression. For more information, refer to cpa-exam.org.

WHAT ARE THE RULES ABOUT TESTING NEW ACCOUNTING AND AUDITING PRONOUNCEMENTS?

An accounting or auditing pronouncement can be included in the exam in the testing window that begins six months after its effective date, unless early application is permitted. For federal taxation issues, Internal Revenue Code and tax regulations that are in effect six months before the beginning of a testing window can be included.

For other materials covered in the Regulation and Business Environment and Concepts sections: federal laws can be included in the window beginning six months after their effective date, and uniform acts in the window beginning one year after their adoption by a simple majority of the jurisdictions.

EACH EXAM SECTION HAS A DIFFERENT TIME ALLOTMENT

You can use as much of the time allotted to complete each part as you wish. The testing computer screen displays a countdown of the remaining time. The clock does not pause for personal breaks taken during the exam.
FINANCIAL ACCOUNTING & REPORTING (FAR)

Exam Structure

Exam Time: 4 Hours

60%

Testlet 1: Multiple Choice

Testlet 2: Multiple Choice

Testlet 3: Multiple Choice

40%

Testlet 4: Seven Task-Based Simulations

EXAM STRUCTURE

- FAR contains 90 multiple choice questions and seven task-based simulations.
- 60% of your overall score is on multiple choice questions and 40% is on task-based simulations.
- No written communication tasks will be included.

EXAM CONTENT

FAR covers two primary topics: Financial Statements and Government and Not-for-Profit Accounting. Candidates often find this section the most difficult because of the sheer amount of information covered.

THE IMPACT OF INTERNATIONAL STANDARDS

In FAR, questions on International Financial Reporting Standards (IFRS) will focus on identifying and understanding the difference between financial statements prepared on the basis of U.S. GAAP and those prepared on the basis of IFRS.
**Exam Structure**

- **Exam Time:** 4 Hours

  - **Testlet 1:** Multiple Choice
    - 60%
  - **Testlet 2:** Multiple Choice
  - **Testlet 3:** Multiple Choice
  - **Testlet 4:** Seven Task-Based Simulations
    - 40%

**CSOs**

- **Area I:** Engagement Acceptance and Understanding the Assignment (12–16%)
- **Area II:** Understanding the Entity and Its Environment (including Internal Control) (16–20%)
- **Area III:** Performing Audit Procedures and Evaluating Evidence (16–20%)
- **Area IV:** Evaluating Audit Findings, Communications and Reporting (16–20%)
- **Area V:** Accounting and Review Service Engagements (12–16%)
- **Area VI:** Professional Responsibilities (including Ethics and Independence) (16–20%)

**Exam Content**

AUD includes a review of six major areas and all are weighted approximately the same.

**The Impact of International Standards**

In AUD, you will need to be familiar with the International Auditing and Assurance Board (IAASB) and its role in establishing International Standards on Auditing (ISAs).
**Exam Structure**

**Exam Time: 3 Hours**

- Testlet 1: Multiple Choice (60%)
- Testlet 2: Multiple Choice
- Testlet 3: Multiple Choice
- Testlet 4: Six Task-Based Simulations (40%)

**CSOs**

<table>
<thead>
<tr>
<th>Area</th>
<th>Description</th>
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<tbody>
<tr>
<td>Area I</td>
<td>Ethics, Professional and Legal Responsibilities (15–19%)</td>
</tr>
<tr>
<td>Area II</td>
<td>Business Law (17–21%)</td>
</tr>
<tr>
<td>Area III</td>
<td>Federal Tax Process, Procedures, Accounting and Planning (11–15%)</td>
</tr>
<tr>
<td>Area IV</td>
<td>Federal Taxation of Property Transactions (12–16%)</td>
</tr>
<tr>
<td>Area V</td>
<td>Federal Taxation of Individuals (13–19%)</td>
</tr>
<tr>
<td>Area VI</td>
<td>Federal Taxation of Entities (18–24%)</td>
</tr>
</tbody>
</table>

**Exam Content**

REG will have an emphasis on three major areas: Federal Taxation, Business Law and Ethics.
BUSINESS ENVIRONMENT & CONCEPTS (BEC)

Exam Structure

Exam Time: 3 Hours

Testlet 1: Multiple Choice

Testlet 2: Multiple Choice

Testlet 3: Multiple Choice

Testlet 4: Three Written Communication Tasks

CSOs

Area I
Corporate Governance (16–20%)

Economic Concepts and Analysis (16–20%)

Financial Management (19–23%)

Information Systems and Communication (15–19%)

Strategic Planning (10–14%)

Operations Management (12–16%)

EXAM STRUCTURE

- BEC contains 72 multiple choice questions and three written communication tasks.
- 85% of your overall score is on multiple choice questions and 15% is on written communication tasks.

EXAM CONTENT

BEC includes a review of six major areas and all are weighted approximately the same.

THE IMPACT OF INTERNATIONAL STANDARDS

In BEC, questions pertaining to international standards will test your grasp of globalization in the business environment.
WHAT TO BRING ON EXAM DAY

- **NTS Form**

- **Accepted Forms of ID**  
  Unexpired and signed drivers license, state ID, passport and military card.

- **Limited Personal Items**  
  All personal items must be placed in a locker prior to entering the test room.

PROHIBITED ITEMS

- Mobile phones
- Personal digital assistants
- Papers and books

See [Candidate Bulletin (cpa-exam.org)](https://cpa-exam.org) for a complete list of acceptable items.

TAKING THE CPA EXAM

WHAT SHOULD I DO ON EXAM DAY?

- Arrive at the exam site at least 30 minutes prior to the appointment time, or risk denial of permission to sit. If you are denied permission, you would not be eligible for a refund of fees paid.
- Bring your NTS form. The name on the NTS must match the identification you present (verify this as soon as you receive the NTS). Without your NTS, you will not be admitted into the test center, and you will forfeit all examination fees for that exam section.

HOW MUCH TIME SHOULD I ALLOCATE FOR EACH TESTLET?

The exam does not suggest a time period for testlets. The testing computer screen countdown clock shows the overall time remaining for each section (for example, 4.0 hours for Auditing and Attestation). You can allocate and track your time as you see fit. It has been suggested, however, that on average a task-based simulation would take about 8 to 15 minutes depending on the section, topic and analysis required.

MAY I USE A CALCULATOR DURING THE EXAM?

Hand-held calculators are not allowed in the testing room. The testing software includes a computer calculator that has basic functionalities for your use. To familiarize candidates with this feature as well as the format and functionality of the examination, a tutorial and sample tests are provided by the AICPA at cpa-exam.org.

WHAT ARE “PRETEST” QUESTIONS?

Pretest questions are used to develop future examinations; they are NOT used in computing examination scores. Each testlet, whether comprised of multiple-choice task-based simulations or written communications, may include pretest questions. You will not know which are pretest questions and which are actual test questions for which you’ll be graded. Don’t be discouraged if you see something that is unfamiliar to you.
HOW IS THE COMPUTER-BASED EXAM GRADED?
WHAT IS A PASSING SCORE?

Grades on the exam range from 0 to 99 with a scaled 75 the passing score. States can issue scores in any form they choose. Some, New York for example, have issued only pass/fail results. Exam questions, other than the written communication tasks, are formatted to allow responses to be scored electronically. A combination of human graders and electronic scoring will be used to score written communication responses.

WHEN AND HOW WILL I BE NOTIFIED OF MY SCORES?

For the first three testing windows (January/February, April/May, July/August) in 2011, scores will be released after the close of the testing window. Starting with the fourth testing window (October/November) in 2011, scores will be released after the first month of testing in a window, with subsequent score releases every two weeks for the remainder of the window.

DOES THE AICPA OFFER ADDITIONAL GUIDANCE FOR CANDIDATES PREPARING FOR THE EXAM?

The AICPA currently offers a tutorial on its website that allows candidates to become familiar with the functionalities of the computer-based exam. The AICPA and NASBA have indicated that candidates should be familiar with the functionality before going to the test center. This tutorial will not be available at the Prometric sites. The AICPA website offers a sample test with a few multiple-choice questions and a simulation for each section.

HOW MUCH TIME DO I HAVE TO PASS ALL SECTIONS OF THE EXAM?

Each state board establishes its own policy about the time frame for passing all sections. The AICPA recommends a rolling 18-month window in which a candidate must pass all sections of the exam. Passing one section opens the 18-month recommended window. If a candidate passes additional sections within the 18 months, but not all three, credit for the first section passed may be lost because the 18-month window is exhausted. A new 18-month window would then have opened with the second part passed. If the candidate passes the remaining sections, including the one for which credit was lost, within 18 months, the required time frame has been met. Be sure to check with your jurisdiction’s board for specific rules.
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THE BECKER PROMISE®

We are so convinced that our CPA Exam Review will prepare you to succeed on the exam that we offer The Becker Promise**. If you utilize Becker but do not pass the CPA Exam, you may repeat our course at no additional tuition cost if you satisfy our requirements. We’re that committed to your success.

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* Becker Professional Education students pass at twice the rate of all CPA Exam candidates who did not take a Becker review course, based on averages of AICPA-published pass rates. Data verified by an independent, third-party firm.

** Visit becker.com to learn more about The Becker Promise.
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Access our complimentary online demo at becker.com/cpa and experience every aspect of Becker’s CPA Exam Review. You’ll see why nearly half a million candidates have successfully passed the exam using Becker Professional Education.

“I passed all four sections of the CPA Exam, in my first attempt with Becker. Becker does a great job of laying out the information that may be tested. Additionally, the homework questions and simulations are incredibility identical to the questions candidates will see on the exam. Thanks Becker for creating a great review program.”
— Ryan H., Becker alum

“Thank you to everyone at Becker! After I fretted over taking the exam for nearly two years and tried a competitor’s much less engaging product, a friend finally convinced me to invest in Becker. I followed the Becker program and passed every section with flying colors on the first try in less than six months. I am recommending this to all of my CPA candidate friends.”
— Melissa Ann L., Becker alum
**COMPREHENSIVE. INTEGRATED. PROVEN.**

Becker Professional Education’s learning approach allows you to deepen your understanding, sharpen your test-taking skills, and build your confidence for exam day. Each component aligns directly with one of the four essential elements of effective preparation: **Understand. Apply. Practice. Review.**

This approach is grounded in a highly structured methodology, and it’s designed, updated and taught by CPAs and exam experts. The result? You progress seamlessly and efficiently through your review course without overlap in information or redundant effort and are ready for success on exam day.

**UNDERSTAND**

- **Textbooks**
  Comprehensive and exceptionally easy to use. Include hundreds of past exam questions.

**APPLY**

- **Expert Instruction**
  Over 100 hours of instruction from subject matter specialists and exam experts.

**PRACTICE**

- **PassMaster™ Interactive Software**
  Mirrors exam interface with nearly 6,500 multiple choice questions—more than other review providers. Questions link directly to the applicable pages in electronic textbooks and lectures.

- **Complete Simulations**
  Becker provides complete task-based simulations that mirror those found on the CPA Exam. There are over 200 task-based simulations available for practice.

**ADDITIONAL RESOURCES:**

- **Convenient Lecture Review and Make Up**
  Complete access to our lecture library from Becker’s expert national instructors.

- **Unlimited Academic Support**
  Unlimited access to online academic and personalized support that provides highly targeted answers to your specific questions.
Final Exam and Simulation Software
Mirrors functionality and content of the actual CPA Exam so you can become familiar with the Computer-Based Test (CBT) environment. Includes two final practice exams per part.

OTHER REVIEW MATERIALS:

- **Flashcards (optional)**
  Over 1,000 cards to help you commit to memory the most important principles. Available in traditional or mobile app formats.

- **Final Review (optional)**
  An on-demand product for intensive, last-minute preparation.

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