



In-Class Policies and Procedures

Administrative Office Address

Becker CPA Review Corp., One Tower Lane, Suite 1000, Oakbrook Terrace, IL 60181 Telephone: (630) 571-7700. The most current information is available at www.beckercpa.com.

Mission

The Objective of the Becker CPA Review courses is to help CPA candidates to prepare for professional certification exams by providing effective and efficient training programs that are highly responsive to candidates' needs. By identifying important subject areas and key topics, Becker's CPA review course is able to ensure that our candidates focus only on what they need to know to pass the exam.

Tuition-Free Continuing Help/TFCH/Repeat Policy

A free repeat privilege is earned if the candidate attends 100% of the classes for each part and has correctly completed 90% of assigned homework for each part. The candidate may then repeat 100% without tuition charge. However, the candidate must pay a \$95.00 enrollment fee & a materials charge for each section taken. The charges for TFCH books/materials are non-refundable. This privilege expires 365 days following the candidate's completion of the applicable part. If a candidate does not earn a free repeat privilege, each part of the course may be repeated once for 1/2 of the regular tuition.

Details on submission procedure for TFCH and rules can be found at <http://www.beckercpa.com/students/current/tfch-policy.cfm>.

Rules for Four-Part Discount

- A Candidate must register and schedule all four parts of the course upon initial registration and complete all four parts of the course within a 12-month period.
- A candidate enrolled in all four parts may change the sequence or delivery method at any time within the original 12-month period.
- A candidate enrolled in all four parts, starting one or more of the parts past the 12-month period, will be required to re-enroll as a former candidate and, as such, charged 50% tuition plus a registration fee for those parts.

Cancellations/Refunds Policy

Applicable in all states except those noted below:

For Individual Part Candidates: A full tuition refund (less any applicable discounts and fees) will be issued prior to the day of the second class. Thereafter there will be no refund.

For 4-Part Candidates: A full tuition refund (less any applicable discounts and fees) will be issued prior to the day of the second class. From the day of the second class and prior to the day of the fifth class, candidates will be charged full price for the part taken (plus fees) and refunded the balance. There will be no refund after the day of the fifth class.

Cancellations/Refunds Policy

Applicable in Alabama, Alaska, Arkansas, California, Kansas, Kentucky, Louisiana, Missouri, Nebraska, Nevada, Oklahoma, Washington, West Virginia, Wisconsin:

For Individual Part Candidates: A full tuition refund (minus all applicable discounts and fees) will be issued prior to the day of the second class, thereafter candidates are entitled to a prorated refund (minus all applicable discounts and fees) for the unused portion through 60% of the part taken.

For 4-Part Candidates: A full tuition refund (minus all applicable discounts and fees) will be issued prior to the day of the second class, thereafter candidates are entitled to a prorated refund (minus all applicable discounts and fees) for the unused portion through 60% of the entire course.

For example, the refund for a candidate who withdraws after completing 12 hours (3 sessions) of Audit classes will be calculated as follows:

Amount Paid	\$920.00	<u>8 hours canceled</u>	X \$825.00=\$330.00 Refund Amount
Less Registration Fee Amount to be Prorated	<u>-95.00</u>	20 Hours scheduled	
Amount to be prorated	\$825.00		

To cancel this agreement and receive a refund, provide a written notice by certified mail, overnight mail, or other form assuring proof of receipt to the Candidate Services Manager at One Tower Lane, Suite 1000, Oakbrook Terrace, IL 60181. The refund will be made within 30 days following receipt of cancellation notice. No refund will be given if notice of cancellation is received after attending F- 5, R-4, A-3 and S-3.

All returns must be sent to: Becker CPA Review, Attn: Returns, 3357 H Southpark Place, Grove City, OH 43123. (This policy is applicable in all states except Wisconsin).

All refunds are contingent upon the return of all textbooks and software within 10 days of notification of withdrawal. Withdrawals will not be recognized unless made in writing and delivered by certified mail, overnight mail or other form assuring proof of receipt. The charges for Tuition Free Continuing Help materials and flashcards are non-refundable. The cost to return the materials will be the responsibility of the candidate. It is in the best interest of the candidate to ship materials by certified mail or an alternative traceable method.

Kentucky Candidates

If the school cancels or discontinues a part or educational program, a full refund of all charges will be made. All refunds will be paid within 30 days of cancellation.

Wisconsin Candidates

Cancellation Notice: All monies paid by an applicant will be refunded if requested up to midnight of the three business days after signing an enrollment agreement and making an initial payment (please refer to attached Customer's Right to Cancel). This refund will be made within 10 days of the cancellation.

If you cancel, you must make available to the seller at your residence, in substantially as good condition as when received, any goods delivered to you under the enrollment contract or sale; or you may, if you wish, comply with the instructions of the seller regarding the return shipment of the goods at the seller's expense.

Print a Notice of Cancellation form available on beckerCPA.com site under Policies and Procedures.

Notice of Withdrawal: Becker CPA Review will honor any valid notice of withdrawal given after the cancellation period and before completing 60% of the part(s) taken. Becker will refund to the candidate any amounts due, minus all applicable discounts and fees, and arrange for a termination of the candidate's obligation to pay following the Buyer's Right to Cancel.

Louisiana Candidates

Candidates are not required to submit written notification of withdrawal.

Nevada, New Mexico Candidates

The school will pay the additional State Reporting Fee.

Oklahoma Candidates

Classroom Locations:

OSU-OKC, Student Center, Conference North, 900 Portland Avenue, Oklahoma City, OK 73107, Oral Roberts University Grad. Center, Room 3114, 7777 S. Lewis, Tulsa, OK 74136

All monies paid by an applicant will be refunded if requested within three days after signing an enrollment agreement and making an initial payment.

Holder in Due Course Rule:

Any holder of consumer contract is subject to all claims and defenses which the debtor could assert against the seller of goods and services obtained pursuant hereto or with the proceeds hereof. Recovery hereunder by the debtor shall not exceed that paid by the debtor (This Federal TradeCom Regulation became in effect 5/14/75).

California Candidates

Candidate is responsible for the GRAND TOTAL OF THE ORDER AMOUNT.

The CD-ROM presentation may not be available at all locations.

Approval Disclosure Statement:

Becker CPA Review course is registered with the Bureau for Private Postsecondary and Vocational Education pursuant to California Education Code. Registration means the Becker CPA Review course has met certain minimum standards imposed by the state for registered schools on the basis of a written application. Registration does not mean that the school has met more extensive standards required by the state for schools that are approved to operate or licensed, or that the state has verified the information submitted with our registration form. This institution does not participate in the California Candidate Tuition Recovery Fund. The following 104 class hours in CPA exam preparation are offered: Regulation - 28 hours, Financial Accounting & Reporting - 36 hours, Business Environment and Concepts - 20 hours, Auditing & Attestation - 20 hours

Instruction is in residence with various facility occupancy levels accommodating 45-175 candidates at anyone time. Degrees or diplomas are not awarded. The school is not eligible for any sponsored programs, government or otherwise, to provide grants or to pay for portions of tuition and fees. The California Board of Accountancy, 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, (916) 263-3680, sets the requirements for eligibility to sit for the CPA exam.

Non-Refundable Items

All fees and the charges for Flashcards and TFCH Textbooks are non-refundable.

Calendar

All four parts of the course are offered continuously throughout the year in a rolling schedule. The exact start and end dates for each of the four parts are found on Becker CPA Review website www.beckerCPA.com. Schedules are subject to change; please refer to the website frequently.

Instructional Facilities

Classroom/Equipment: To enhance live instruction, the course is delivered via CD-ROM multimedia presentation using high-density projectors and computers, utilizing a wireless mouse, and controlled by the most current multimedia software. Candidates are provided with textbooks that incorporate all of the necessary materials including a homework CD. Tables and chairs are furnished as needed. All instruction is provided in English.

Accommodations for Candidates with Special Needs.

Accommodations for candidates with disabilities are available. Candidates with special requirements are encouraged to call Ingrid Boone, Becker's National Americans with Disabilities Act Coordinator, at (800) 442-4132 for further assistance.

Candidate Records

All candidate records including: name of part(s) taken, date of attendance and completion, payments and refunds, a copy of the registration form and any eligibility information provided by the candidate is kept for a minimum of 5 years. Anyone requesting information about their candidate records can write or call the Candidate Services Manager at One Tower Lane, Oakbrook Terrace Ste. 1000, IL 60181 (800) 868-3900. Limited access to these records ensures candidate confidentiality.

Make-Up Classes

Classes missed are required to be made up. Effective for all classes beginning January 2007, all classroom candidates will receive lecture CD's after each class. In the event that a candidate misses a class, he/she must pick up the missed class CD at the next scheduled class. CD's cannot be mailed and must be picked up at the classroom. CD's will only be supplied to candidates for current and previously conducted classes. Candidates cannot receive lecture CD's for future classes. In the event that the candidate misses the last class of a section, he/she must call customer service at 1-800-868-3900 to make other arrangements.

Enrollment Policy

Candidates may enroll at any time. The word "candidate" shall be construed to mean the candidate himself, if he is the party to the contract, or his parents or guardian or another person, if the parent, guardian or other person is the party to the contract on behalf of the candidate.

Attendance Policy

Candidates sign an attendance roster at the beginning of every class. *Absences* - Candidates must make up absences.

Tardiness - If the first half-hour of the lecture is missed due to tardiness, the candidate must arrange make-up.

Entrance Requirements

Applicants who have completed four years of accounting and/or all requirements for eligibility to sit for the CPA examination may enroll in the review course. It is the candidate's responsibility to determine whether the state's mandated requirements to earn a CPA credential have been met. These requirements may vary by state and include, but are not limited to, educational course hour minimums, residency, right to work requirements, etc.

Credit Evaluation Policy

The training period may be shortened by the candidate selecting less than all four parts. The candidate may select anyone or combination of the four parts offered.

Progress Policy

Grading System - The purpose of the course is to prepare candidates for the State administered CPA exam; therefore final grades are not issued at the end of the term and no degree or diploma is issued for completing the course. "Certificate of Tuition Free Continuing Help" or "Certificate of Satisfactory Completion" is issued when earned and requested. Attendance in any scheduled class in any classroom or make-up qualifies as an accepted attendance for grading purposes.

Certificate of Free Continuing Help (TFCH) = 100 % attendance and 90% homework correctly completed.

Certificate of Satisfactory Completion = 90% attendance and 50% homework correctly completed.

Academic credit for the CPA review course is not granted; therefore, none of the parts are transferable.

Conduct Policy

Mature behavior and conduct consistent with the highest business standards are expected of every candidate. Should any candidate be dismissed due to unsatisfactory conduct, such candidate will be entitled to all considerations as explained under cancellations/refunds.

Complaint Procedure

Candidate complaints relative to actions of instructors should be addressed first to the Candidate Services Manager at the Becker Administrative Office: One Tower Lane, Suite 1000, Oakbrook Terrace, IL 60181. In case these complaints cannot be resolved, candidates in following states should contact their local institution either by calling or writing.

Alaska: Write or call with complaint: The State of Alaska Commission on Postsecondary Education, 707 "A" Street, Suite 201, Anchorage, Alaska 99501, (907) 269-7980.

Arkansas: Write or call: Arkansas State Board of Private Career Education, 612 Summit, Suite 102, Little Rock, AR, 72201, Phone (501) 683-8000. Information contained in this catalog remains effective for the duration of the forthcoming licensing year. The Arkansas State Board of Private Career Education will be notified .in the event of changes in this catalog.

Louisiana: Write or call with complaint: Louisiana Board of Regents, Proprietary Schools Section, PO Box 3677, Baton Rouge, LA 70821-3677, Phone (225) 342-4253.

Becker CPA Review classrooms located in Baton Rouge, Lake Charles, and New Orleans are licensed by the Louisiana State Board of Regents and adhere to the rules and regulations of the Louisiana Proprietary Schools Advisory Commission.

All monies paid by an applicant will be refunded if requested within three days after signing an enrollment agreement and making an initial payment.

Nebraska: Write or call with complaint: Nebraska Department of Education, Private Postsecondary Career Schools and Veterans Education, 301 Centennial Mall South, Box 94987, Lincoln, Nebraska 68509-4987, (402) 471-2295.

Nevada: Write or call with complaint: Licensing Authority: Nevada Commission on Post-Secondary Education, (702) 486-7330. **Wisconsin:** Write or call with complaint: Wisconsin Educational Approval Board, 30 W. Mifflin Avenue, 9th Floor, Madison, Wisconsin, 53703, (608) 266-1996

California: Write or call with complaint: California Bureau for Private Postsecondary and Vocational Education, 102710th Street, Fourth Floor, Sacramento, CA 95814, (916) 445-3427.

Oklahoma Candidates- Veterans Only

Veterans and other eligible persons will be terminated for VA purposes on the date attendance falls below the required 85% attendance of the classes for each part. Candidates terminated will be permitted to re-enroll in the part at the discretion of the school.

A "Certificate of Free Continuing Help" or "Certificate of Satisfactory Completion" as described below is issued when earned and requested.

Certificate of Free Continuing Help = 100% Attendance and 90% homework correctly completed (equivalent of "A")

Certificate of Satisfactory Completion = 90% Attendance and 50% homework correctly completed (equivalent of "B")

Certificate of Satisfactory Completion = 75% attendance and 25% homework correctly completed (equivalent of "C")

Minimum grade requirements = a grade equivalent of "C" is required to remain in tile part. A minimum grade of 70 is considered satisfactory for class quizzes. Candidates may drop out when they are unable to meet tile requirements of the equivalent "C" grade and obtain a refund. Veterans and other eligible persons who fail to maintain a grade equivalent of "C" or higher will be terminated for VA benefit purposes. Terminated candidates will be permitted to re-enroll in the part at the school's discretion (see refund policy).

Please return this form to the administrative office in your city when you mail us your Veterans Administration Enrollment Certificate.

OKLAHOMA VETERANS ONLY:	Candidate Statement of Receipt & Knowledge	FILE NO: _____
I, the undersigned, have read and understand the Becker CPA Review course catalog.		
_____	_____	_____
(Signature)	(Print Name)	(Date)

Department of Occupational Titles (DOT) 160-167-010 Public Accounting (CPA Review/Exam Preparation)

Becker CPA Review Corp. d/b/a Becker Professional Review is owned and operated by DeVry, Inc., One Tower Lane, Suite 1000, Oakbrook Terrace, IL 60181. Governing Body: Ronald L. Taylor, Chief Executive Officer; Daniel Hamburger, President; Marilynn Cason, Corporate Secretary; Norman M. Levine, Senior Vice President & CFO; Thomas Vucinic, President, Becker Professional Review.