



**CPA EXAM REVIEW  
COURSE CATALOG AND POLICIES**

**[WWW.BECKER.COM/CPA](http://WWW.BECKER.COM/CPA)**

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## **VISION & COMMITMENT TO LIFELONG LEARNING**

### ***Vision:***

Empowering people around the world to advance their careers through a lifelong partnership of superior professional education.

### ***Our Commitment to Lifelong Learning:***

Becker is a global leader in professional education and has been driving student success for over 60 years by helping professionals prepare for and maintain licensure in their respective fields. Our current product and service offerings include: CPA Exam Review, CMA Exam Review and Continuing Professional Education courses.

## **GENERAL STUDENT INFORMATION**

### ***Statement of Ownership***

Becker Professional Education is a member of Adtalem Global Education (NYSE: ATGE), a global education provider headquartered in the United States. The organization's purpose is to empower students to achieve their goals, find success and make inspiring contributions to our global community.

### ***Board of Directors***

Lisa W. Wardell, Chairman and CEO, Adtalem Global Education  
William W. Burke, Lead Independent Director; President and Founder, Austin Highlands Advisors, LLC.  
Donna J. Hrinak, Corporate Vice President, The Boeing Company, President, Boeing Latin America  
Georgette Kiser, Managing Director and Chief Information Officer, The Carlyle Group  
Lyle Logan, Executive Vice President and Managing Director, Northern Trust Global Investments  
Michael W. Malafrente, Managing Partner, International Value Advisers, LLC and President, IVA Funds  
Sharon O'Keefe, President, University of Chicago Medical Center  
Kenneth J. Phelan, Retired Chief Risk Officer, U.S. Department of Treasury  
James D. White, Retired Chairman and CEO of Jamba, Inc.

### ***Administrative office address:***

Becker Professional Education  
500 W. Monroe Street, Suite 28  
Chicago, IL 60661  
877.272.3926

## ***Eligibility to Sit for the CPA Exam:***

It is the CPA Exam candidate's responsibility to determine whether the state mandated requirements to earn a CPA credential have been met. These requirements may vary by state and include, but are not limited to, degree and course hour minimums, state residency, and work experience requirements. CPA Exam review courses are not required to be eligible to sit for the exam and are solely intended to help a student prepare for the exam through supplemental review material. Learn more about your state's CPA Exam eligibility requirements by visiting: <https://www.thiswaytocpa.com/licensure/state-requirements/>

## **COURSE OBJECTIVE AND OVERVIEW**

The purpose of Becker's CPA Exam Review is to provide supplemental study materials and guidance to help students review for the CPA Exam. Becker's CPA review program does not issue grades, specify standards of academic progress, nor award a formal credential upon completion.

### Auditing

This course prepares students to pass the Auditing and Attestation section of the CPA Exam. Topics cover all subjects related to auditing, including audit reports and procedures, generally accepted auditing standards, attestation and other engagements, and government auditing, and professional responsibilities. Supplemental Live and LiveOnline lectures for are available within select CPA Exam review packages and include 18 hours of live faculty instruction in Auditing and Attestation. \*

### Business

This course prepares students to pass the Business Environment and Concepts section of the CPA Exam. Content focuses on general business topics such as corporate governance, economics, financial management, information technology, and operations management, including managerial accounting. Supplemental Live and LiveOnline lectures for are available within select CPA Exam review packages and include 18 hours of live faculty instruction in Business Environment and Concepts. \*

### Financial

This course prepares students to pass the Financial Accounting and Reporting section of the CPA Exam. Content covers generally accepted accounting principles in the United States (GAAP) that affects business enterprises, not-for profit organizations and government entities, and the differences between IFRS and U.S. GAAP. Supplemental Live and LiveOnline lectures for are available within select CPA Exam review packages and include 30 hours of live faculty instruction in Financial Accounting and Reporting. \*

### Regulation

This course prepares students to pass the Regulation section of the CPA Exam. Topics include federal taxation of individuals, property transactions and entities; ethics, professional and legal responsibilities; federal tax procedures and business law, as well as skills needed to apply that

knowledge. Supplemental Live and LiveOnline lectures for are available within select CPA Exam review packages and include 24 hours of live faculty instruction in Regulation. \*

*\*Hours of instruction represent the scheduled lecture time for the Live and LiveOnline delivery option and are in addition to pre-recorded lecture hours available in the self-study modules.*

## TUITION AND FEES

Tuition for each of Becker’s individual CPA Exam review course parts is \$799, which includes all recorded lectures, printed textbooks, digital flashcards and course software with a 24-month license to the materials. The license access period begins upon first login to the course.

Becker also offers four-part course packages, which include various supplemental study materials and academic support services, as well as 24-month or unlimited access licenses.

<b>Pro</b>	<b>Premium</b>	<b>Advantage</b>
Unlimited access	Unlimited access	24-Month access
<b>\$3,499.00</b>	<b>\$2,999.00</b>	<b>\$2,399.00</b>

These packages are outlined further at <https://www.becker.com/cpa-review/courses>.

*\* Special pricing may be available if you have affiliations with partner universities, firms, corporations, membership associations, or government agencies.*

### **Financial Aid and Financing:**

While Becker does not offer Title IV Federal Financial Aid, we do offer installment plans with flexible monthly payment amounts (requires initial installment fee due at time of purchase).

### **Cancellations and Refunds:**

To cancel your enrollment and receive a refund, contact Becker Professional Education at 877-CPA-EXAM (877-272-3926) within 10 days of initial purchase. A full refund (less any applicable savings and fees) will be issued upon request within this time frame.

Textbooks should be returned within 10 days of notification of cancellation. Students should ship materials by certified mail or an alternative traceable method. The cost to return materials is the responsibility of the student.

Refunds will be made within 30 days from the date of cancellation.

All textbook returns must be sent to:

Becker Professional Education.

Attn: Becker Returns,  
160 Finn Ct  
Farmingdale, NY 11735

**New Hampshire Students:** Any buyer may cancel this transaction by submitting written notification of withdrawal any time prior to midnight of the third business day after the date of this transaction.

New Hampshire requires us to provide you the following notification: Students receiving benefits from federal programs shall be subject to federal refund policies, rules and regulations. Becker does not participate in any federal funding programs.

### ***Non-Refundable Items:***

Charges for Flashcards, Supplemental Multiple-Choice Questions, Flex-Pay Installment Fee and the shipping fees are non-refundable.

### ***Savings Verification:***

If applying for a savings during purchase, appropriate verification may be requested and must be provided within a reasonable time frame. If not received, course access may be suspended and full tuition may be due to resume access.

## **COURSE POLICIES**

### ***Entrance Requirements:***

Any student may purchase a course at any time and there are no prerequisites or entrance requirements. There are no deadlines for purchasing the CPA Exam review course.

The word “student” shall be construed to mean the student himself, if the student is the party to the EULA, or another person, if the other person is the party to the EULA on behalf of the student.

### ***Live and LiveOnline Course Schedules:***

Becker posts available Live and LiveOnline class schedules on [www.becker.com](http://www.becker.com) under the “Schedule Your Courses” section of the CPA menu. You need to be logged in with your Becker.com credentials and have an eligible course entitlement to enroll in Live or LiveOnline courses.

Visit the website frequently because schedules may change, and additional courses may be offered based on demand.

Becker observes the following holidays and does not offer Live or Live Online class sessions on the specified dates: New Year's Day, MLK Jr. Day, Spring Holiday (Friday before Easter), Memorial Day, Independence Day, Labor Day, Thanksgiving (and Friday following), Winter Holiday (Christmas Eve and Christmas Day), New Year's Eve.

### ***Schedule Change Guidelines:***

Students opting to enroll in Live, LiveOnline or Cohort courses must contact Becker within 5 business days of the start of the scheduled class for format or schedule changes.

### ***Attendance:***

Viewing pre-recorded lectures in the Learning Management System or attending Live or LiveOnline lectures is encouraged, but not required, as Becker does not track attendance for academic purposes or for standards of academic progress.

### ***Academic Progress:***

The purpose of Becker's CPA Exam Review is to prepare students for the CPA Exam. Therefore, while Becker does provide visibility to individual course progression through the course software (Learning Management System), and scores are provided on practice and simulated exams, we do not issue course grades, specify standards of academic progress, award course credit hours, nor award degrees or diplomas at course completion.

### ***Previous Credit:***

Becker is not a degree or diploma granting program and does not grant credit for previous education, training, or experience.

### ***Student Records:***

Student academic records, including courses enrolled and dates of attendance are retained permanently. Student payment and refund records are retained for a minimum of 50 years. Strictly limited access to student records ensures confidentiality.

For information about obtaining records, contact Becker Customer Service in writing or by phone:

500 W. Monroe Street, Suite 28  
Chicago, IL 60661  
Telephone: 877-CPA-EXAM.

### ***Career Services and Placement Assistance:***

Becker Professional Education does not offer career services or placement assistance.

## ***Disability Accommodations:***

Accommodations for students with disabilities are available. Students with special requirements are encouraged to call 877-CPA-EXAM or email [adaofficer@becker.com](mailto:adaofficer@becker.com) and request to be transferred to Becker's National Americans with Disabilities Act Coordinator as far in advance of starting classes as possible to arrange for a consultation.

## ***Personal Conduct:***

Becker Professional Education expects all students to exhibit mature behavior and personal conduct consistent with the highest business standards. All students are expected to abide by Becker's Student Code of Conduct: <https://www.becker.com/cpa-review/student-code-of-conduct>

## **END USER LICENSE AGREEMENT**

These goods and services for preparation for the CPA Exam, in connection with Becker Professional Education, are not for sale and are not being sold to you. You may only acquire a license to use such materials.

The duration of the license grant under this Agreement is contingent on the product offering you have selected (referred to individually as, the "Term").

**Term:** The license granted under this Agreement commences upon your receipt of these Materials, as further delineated within the Term and Termination sections herein. The duration of the license grant under this Agreement is contingent on the product offering you have selected (referred to individually as, the "Term").

- **Limited License:** Twenty-Four (24) months after you initially log-in to access the Materials, which is the first time you visit the Becker Course homepage and log-in using your user identification and password.
- **Unlimited License:** Unlimited access to the Materials until you pass all four sections of the CPA exam, as supported by documentary evidence further detailed below. Your access may be suspended or deactivated at Twenty-four (24) months after your initial log-in to access the Materials if:
  1. You have passed all four (4) CPA Exam sections, as evidenced by your submission each quarter, at Becker's request, of any scores you received on the CPA Exam during that quarter, or



2. You are not actively using the course materials to study. Active use of course materials is evidenced by having logged into the course within the past twelve (12) months; and
3. You cannot provide evidence that you are currently making attempts to pass the CPA Exam. Evidence that you are currently making attempts to pass the CPA Exam can be provided by submitting a copy of:
  - a) A valid Notice to Schedule (NTS). *If the time allotted on the NTS has expired, the NTS cannot be used as proof that you are currently making attempts to pass the exam, or*
  - b) A score notice/candidate performance report showing proof that you have failed one or more exam sections within the past twelve (12) months.

Upon Becker's reasonable satisfaction of your continued use and attempts to take the CPA Exam, your access to the Materials will continue for an additional 12 months and shall continue for successive 12 month extensions provided you are able to demonstrate you are making attempts to pass the CPA Exam and are actively using the Materials as set forth above.

Any and all notes and lectures given to and any notes taken by an applicant in Becker's CPA Exam Review are to be used by the applicant and no one else. The teaching methods and methodologies contained in the materials supplied are confidential and proprietary to Becker Professional Education and are not to be transferred or divulged to any other person by resale of the materials or otherwise.

## **REPEAT POLICY**

### ***The Becker Promise:***

Students who purchase a Becker CPA Exam review limited term license and do not pass the CPA Exam during their license term, **may earn a free 3 month license extension**, applicable to any course part for which they have fulfilled the Becker Promise requirements below:

- Correctly complete 90% of Multiple Choice Questions (MCQ) & Task Based Simulations (TBS)
- Complete at least one Simulated Exam with a score of at least 50% correct
- Provide a CPA Exam score report showing that you sat for the respective section of the exam & failed (*i.e. to earn the Becker Promise for FAR, you must provide a score report showing that you failed the FAR exam*).

Eligibility for the Becker promise is tracked automatically within the Learning Management System.

The Becker Promise license extension is for a single, concurrent 3-month extension for all eligible sections, which must be redeemed at the same time. If you need additional software access beyond the 3-month period earned with the Becker Promise, or did not fulfill Becker Promise requirements, you can:

- Upgrade to the Premium package to receive unlimited access to all four sections of the course, or
- Purchase an additional 3-month extension for any single section of the course.

Becker Promise redemption, course extensions or unlimited access upgrades must be completed within 90 days after course license expiration.

### ***Limited License Extension Policy:***

Current Becker students with a limited license period and require additional course access, but have not qualified for the Becker Promise, may purchase a three-month license extension for \$299. The three-month extension will be added to the license expiration date for a total of 27 months of access. One license extension available per CPA Exam review course section.

License extensions are nontransferable and must be purchased within 90 days following license expiration. Should a student also have access to mobile Flashcards, Final Review and/or Supplemental MCQs, the purchase of a course license extension will also extend the expiration date of these products.

### ***Returning Student Discount:***

Returning Becker students who did not qualify for The Becker Promise or whose license has been expired for more than 90 days may receive a 50 percent tuition savings on the purchase of a new Becker course. *Single part purchases are only eligible for Returning Student Discount on another Single Part purchase of the same course section. The Advantage, Premium and Pro course packages may be switched using the Returning Student discount.*

## **STATE SPECIFIC INFORMATION & STUDENT FEEDBACK**

Candidates may send comments or complaints regarding the Becker course, instructors or any other feedback on our Contact Us page or by calling Becker's Customer Service team at 877-CPA-EXAM (877-272-3926).

**Arkansas: Becker is licensed by the State Board of Private Career Education.** Write or call: Arkansas State Board of Private Career Education, 501 Woodlane, Suite 312, Little Rock, AR, 72201, 501-683-8000 [sbpce@arkansas.gov](mailto:sbpce@arkansas.gov).

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 to this catalog.

**Kansas:** For complaints contact Kansas Board of Regents, Private & Out-of-State Postsecondary Education, 1000 SW Jackson St., Ste. 520, Topeka, KS 66612

**Kentucky:** Existence of the Kentucky Student Protection Fund. Pursuant to KRS 165A.450 All licensed schools, resident and nonresident, shall be required to contribute to a student protection fund. The fund shall be used to reimburse eligible Kentucky students, to pay off debts, including refunds to students enrolled or on leave of absence by not being enrolled for one (1) academic year or less from the school at the time of the closing, incurred due to the closing of a school, discontinuance of a program, loss of license, or loss of accreditation by a school or program.

Process for Filing a Claim Against the Kentucky Student Protection Fund

To file a claim against the Kentucky Student Protection Fund, each person filing must submit a signed and completed Form for Claims Against the Student Protection Fund, Form PE-38 and provide the requested information to the following address: Kentucky Commission on Proprietary Education, 500 Mero Street, 4th Floor, Frankfort, KY 40601

The form can be found:

<http://www.kcpe.ky.gov/forms/FormforClaimsAgainsttheStudentProtectionFund.pdf>

**Louisiana:** Write or call with complaint: Louisiana Board of Regents, Proprietary Schools Section, PO Box 3677, Baton Rouge, LA 70821-3677, 225-342-7084.

Becker Professional Education classrooms are in New Orleans and are licensed by the Louisiana Board of Regents and adhere to the rules and regulations of the Louisiana Proprietary Schools Advisory Commission.

Louisiana Cancellation Policy: All monies paid by an applicant will be refunded if the student cancels enrollment within three business days after signing a registration form and making an initial payment.

For Programs Less Than 300 Clock Hours, the Withdrawal After Commencement of Classes Refund Policy Shall Be:

- (1) After a student has completed less than 15% of the course, the institution shall refund at least 80% of the tuition, less the registration fee, thereafter;
  - (2) After a student has completed less than one fourth of the course, the institution shall refund at least 70% of the tuition, less the registration fee, thereafter;
  - (3) After a student has completed one fourth, but less than one half of the course, the institution shall refund at least 45% of the tuition, less the registration fee, thereafter;
  - (4) After a student has completed one half or more of the course, the institution may retain 100% of the stated course price.
- Any unused portion of the book fee will be refunded.

**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.

**New Hampshire:** Candidates may send comments or complaints regarding the Becker course, instructors or any other feedback on our Contact Us page or by calling Becker's Customer Service team at 877.272.3926. If a student complaint cannot be resolved after exhausting the Institution's grievance procedure, the student may file a complaint with the New Hampshire Department of Education, 101 Pleasant Street, Concord, NH 03301, 603.271.6443.

**Nevada:** Licensed in Nevada by the CPE. Students who are unable to resolve complaints with Becker may write or call with complaint: Nevada Commission on Post-Secondary Education, 3663 East Sunset Road, Suite 202, Las Vegas, NV 89120. 702-486-7330. For more information on Nevada CPE student grievance policy, visit [http://cpe.nv.gov/Students/Students\\_Home/](http://cpe.nv.gov/Students/Students_Home/).

Nevada operates a student indemnification fund which may be used to indemnify any student or enrollee who has suffered damage as a result of the discontinuance of operation of a postsecondary educational institution licensed in Nevada or the violation by a Nevada institution of any provision of the Nevada Revised statutes (394.383 to 394.560) or the regulations adopted pursuant thereto. The existence of this account does not create a right in any person to receive money from the account.

**Oklahoma:** Becker Professional Education is licensed by Oklahoma Board of Private Vocational Schools, 3700 N. Classen Blvd. #250, Oklahoma City, OK, 73118.

*Classroom locations:* University of Oklahoma, 307 West Brooks, Room 200, Norman, OK 73019.

Online: [www.becker.com](http://www.becker.com) Administrative Offices: 500 W. Monroe Street, Suite 28  
Chicago, IL 60661

## **FACULTY**

Becker's full time faculty include:

### **Angie Brown, CPE**

Director of Accounting Curriculum

B.S. in Accounting; Master of Accountancy - Brigham Young University 19  
years as CPA Instructor

### **Michael Brown, CPA, CGMA, CMA**

National Manager of Faculty & Distance Learning

B.S. in Commerce; Master of Science in Accounting – University of Virginia 6  
years as CPA Instructor

### **Timothy F. Gearty, CPA, MBA, JD**

Editor-in-Chief for Becker Professional Education, National Instructor  
B.S. in Accounting - Fairleigh Dickinson University; MBA in Finance and Juris Doctor - Seton Hall University  
20+ years as CPA instructor  
**Peter Olinto, JD, CPA**  
National Lead Instructor  
B.S. Accounting – Pace University; Juris Doctor – Fordham University 20+ years as CPA Instructor

## **PUBLICITY WAIVER AND RELEASE DISCLOSURE**

By enrolling in this course, the student:

(1) grants to Becker Professional Education its parent, subsidiary and affiliated companies, agents, licensees and designees (collectively, “Becker”), including their successors and assigns, the absolute, royalty free, irrevocable, worldwide, right and permission, with respect to any testimonial (written or oral), photographs, film, video or other images, or sound recordings taken by Becker:

To use, re-use, publish, re-publish, copy, modify, display and create derivative works in whole or in section, individually or in conjunction with other photographs, images, recordings or testimonials in any medium (including without limitation, in print and on the Internet) and for any purpose whatsoever, including, without limitation in advertising, marketing, publications, electronic distribution, and the Internet and for any other commercial purpose; and

(a) To use the student’s name in connection therewith if Becker so chooses; and

(b) To copyright the same in the name of Becker, or any other name that Becker may choose.

and (2) waives any and all rights to such photographs, film, video or other images, sound recordings, or testimonial and assigns all such rights to Becker.

**If the student is under the age of 18, the parent or legal guardian’s signature indicates that he/ she and the student have read, understand, and agree to be bound by the terms of this disclosure.**

The student understands that there will be no compensation for the permitted use of any testimonial (written or oral), photographs, film, video or other images, or sound recordings taken by Becker or of the student’s name.

The student releases and discharges Becker, its successors, assigns and any designee (including any agency, client, broadcaster, periodical or other publication) from any and all claims and

demands arising out of or in connection with the use of such photographs, film, video or other images, sound recordings, or testimonial, including but not limited to any claims for defamation, invasion of privacy, right of publicity, emotional distress or any similar right. Furthermore, the student represents and warrants that any testimonial given is original and does not infringe upon copyright or proprietary rights of another person or entity.