



**CPA EXAM REVIEW
COURSE CATALOG AND POLICIES**

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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
Steven M. Altschuler, M.D., Managing Director, Healthcare Ventures, at Ziff Capital Partners
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. Malafronte, Managing Partner, International Value Advisers, LLC and President, IVA Funds
James D. White, Retired Chairman and CEO of Jamba, Inc.

Administrative office address:

Becker Professional Education
3005 Highland Parkway
Downers Grove, IL 60515
800-868-3900

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, educational course hour minimums, residency, and work experience requirements, etc. 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 prepare students for the CPA Exam. Therefore, Becker does not issue grades, track academic progress nor award degrees or diplomas at course 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. Live and LiveOnline delivery options include 18 hours of live faculty instruction.*

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. Live and LiveOnline delivery options include 18 hours of live faculty instruction.*

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. Live and LiveOnline delivery options include 30 hours of live faculty instruction.*

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. Live and LiveOnline delivery options include 24 hours of live faculty instruction.*

**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.*




Study Formats:

Becker Professional Education offers the CPA Exam product as a Self-Study review course with optional supplemental Live and LiveOnline lectures offered for each course section.

Tuition and Fees:

Tuition for any of Becker's individual course parts is \$799, which includes all recorded lectures, printed textbooks, digital flashcards and course software.

Becker also offers four-part course packages, which include various supplemental study materials and academic support services, as outlined below:

	Advantage	Premium	Pro
	 \$2,399.00	 \$2,999.00	 \$3,499.00
Basic 4-Part Course	●	●	●
Printed Textbooks	●	●	●
Simulated Exams	●	●	●
TBS Skillmaster Library	●	●	●
Adaptive Algorithm	●	●	●
Digital Flashcards	●	●	●
Personal Academic Support	●	●	●
Success Coaching		+	+
Live Online Option		+	+
Additional MCQs / TBSs		+	+
Final Review		+	+
Academic Tutoring			+
Live Classroom Option			+
1 Year Subscription to CPE			+

Special pricing may be available if you have affiliations with firms, associations, or government agencies.

While Becker does not offer Title IV Federal Financial Aid, we do offer no-interest installment plans with flexible monthly payment amounts (requires initial installment fee due at time of purchase).

Course Schedules:

Becker Professional Education posts available Live and LiveOnline class schedules on 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 purchase to enroll in Live or LiveOnline courses.

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

Entrance Requirements:

Students may enroll in courses at any time and there are no prerequisites. The word “student” shall be construed to mean the student himself, if the student is the party to the contract, or another person, if the other person is the party to the contract on behalf of the student.

Student Records:

Student academic records, including courses enrolled, dates of attendance and completion, are retained permanently. Student payment and refund records are retained for a minimum of 7 years. For information about obtaining records, contact Becker Customer Service in writing or by phone:

3005 Highland Parkway, Downers Grove, IL 60515.
Telephone: 800-868-3900.

Strictly limited access to student records ensures confidentiality.

Disability Accommodations:

Accommodations for students with disabilities are available. Students with special requirements are encouraged to call 800-868-3900 or email 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>

Career Services and Placement Assistance:

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

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, we do not issue grades, track formal academic progress nor award degrees or diplomas at course completion. Refer to the section titled "CPE credit policy," for information about continuing professional education credit for CPAs.

Previous Credit:

Becker does not grant credit for previous education, training, or experience.

CPE Credit Policy:

Becker Professional Education is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.learningmarket.org.

The four sections of Becker's CPA course are an overview to help individuals prepare for the state administered CPA Examination. Students receive CPE credit for attending group live classes only; make-up work will not be accepted. No advanced preparation is required. Please refer to entrance requirements for additional information. CPE certificate will be issued to students with 100% attendance.

Attendance:

"Attendance" is defined as attending a live classroom or LiveOnline lecture or viewing a pre-recorded lecture. Because "attendance" is required for eligibility for The Becker Promise and to obtain CPE credit, Becker tracks attendance through lecture activity downloads or attendance rosters at Live or LiveOnline classes.

Make-up Classes:

Live Format and Cohort Program Students: In the event you miss a class, you may view the Pre-recorded lectures that are provided to you with your Self-Study course material. Make-up work is not accepted as CPE credit. See CPE credit policy.

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:

Our Promise? To provide students with the utmost opportunity to pass the CPA Exam by using Becker's comprehensive materials and time tested learning approach.

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*).

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.

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 800.868.3900.

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.

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 located 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 800.868.3900. 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: Write or call with complaint: Nevada Commission on Post-Secondary Education, 3663 East Sunset Road, Suite 202, Las Vegas, NV 89120, 702-486-7330.

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 Administrative Offices: 3005 Highland Parkway, Downers Grove, IL 60515

COURSE POLICIES

Limited License Period Extension:

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.

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.

Cancellations and Refunds:

To cancel your enrollment and receive a refund, contact Becker Professional Education at 800-868-3900.

A full refund (less any applicable savings and fees) will be issued within 10 days of initial purchase upon request. After expiration of original 24-month course license, no refund will be issued.

Textbooks should be returned within 10 days of notification of withdrawal. Students should contact Becker for a "Return Materials Authorization" number prior to shipping returns. Students should ship materials by certified mail or an alternative traceable method.

Flashcards and the material license fees for the Becker Promise are non-refundable. The cost to return materials is the responsibility of the student. Refunds will be made within 30 days from the date of cancellation. Non-receipt of shipment disputes must be made with 90 days of original purchase date.

All returns must be sent to: Becker Professional Education.
Attn: Becker Returns, 200 Finn Ct., Farmingdale NY, 11735

For Online CPA Exam Review Course and CPA Final Review course students*, a full tuition refund (less any applicable savings and fees) will be issued within 10 days of initial purchase or first login, whichever comes first.

For Cohort Program CPA Review students*, a full tuition refund (minus all applicable savings) will be issued to students who withdraw on or before the 5th business day or if students do not attend any part of the course (no-shows) after the start date of the scheduled section and provided that electronic course materials are not accessed.. Thereafter, no refund will be issued as full access to course content has been granted.

Under certain circumstances, a live class may be cancelled up to 5 days in advance of the scheduled start date. Students will be provided with rescheduling options which could include access to self-study materials when live courses are not available. If rescheduling efforts are not successful, a refund for the cancelled course section may be issued and access suspended provided that the section content has not been accessed.

No Shows are students who never attend a live/live online class and do not access any portion of the course software/electronic materials.

For Atlanta Intensive and Final Review students*, a full tuition refund (minus all applicable savings) will be issued to students who withdraw on or before the 2nd class of the first scheduled part. Thereafter, no refund will be issued as full access to course content has been granted.

For SkillMaster Workshops: A full refund will be issued to students who withdraw at least 10 business days before the scheduled workshop. Thereafter, no refund will be issued.

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, appropriate verification is required prior to conclusion of course; if not received by course end, full tuition will be charged without further notice.

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.