

BECKER STUDENT CATALOG AND POLICIES

Effective: November 3, 2026

TABLE OF CONTENTS

GENERAL INFORMATION.....

Vision .....
Our Commitment to Lifelong Learning .....
Statement of Ownership.....
Executive Board .....
Administrative office address: .....

PROGRAM OBJECTIVES AND OVERVIEW.....

CPA Exam Review – Study Formats and Course Descriptions.....
Eligibility to Sit for the CPA Exam .....
CMA Exam Review – Study Formats and Course Descriptions.....
Eligibility to Sit for the CMA Exam .....
EA Exam Review – Study Formats and Course Descriptions.....
Eligibility to Sit for the EA Exam .....
CIA Exam Review – Study Formats and Course Descriptions.....
Eligibility to Sit for the CIA Exam .....
CIA Challenge Exam Review – Study Formats and Course Descriptions.....
Eligibility to Sit for the CIA Challenge Exam .....
CPE Courses and Certificates – Study Formats and NASBA Registration.....

PROGRAM COSTS.....

CPA Exam Review.....
CPA Course Repeat Policy.....
CPA Limited License Extension Policy.....
CPA Exam Review Special Pricing and Scholarships.....
CPA Pass Guarantee Policy .....
CMA Exam Review.....
CMA Course Repeat Policy .....
CMA Limited License Extension Policy .....
CMA Exam Review Special Pricing & Scholarships .....
CMA Pass Guarantee Policy.....
EA Exam Review .....
EA Course Repeat Policy .....
EA Limited License Extension Policy .....
EA Special Pricing .....
EA Pass Guarantee Policy.....
CIA Exam Review .....
CIA Course Repeat Policy .....
CIA Limited License Extension Policy .....
CIA Special Pricing .....
CIA Challenge Exam Review .....
CIA Challenge Course Repeat Policy .....
CIA Challenge Limited License Extension Policy .....
CIA Challenge Special Pricing .....
CPE Courses and Subscriptions.....

Savings Verification
Financial Aid and Financing
Printed Materials
Cancellations and Refunds
Becker Refund Policy
Program Specific Refund Policies
Refunds for programs which include printed materials
Non-Refundable Items
STATE SPECIFIC INFORMATION & STUDENT FEEDBACK
ACADEMIC POLICIES
CPA Exam Review
Entrance Requirements
Previous Credit
Academic Progress and Certificates of Completion
Attendance
Live & Live Online Course Schedules
CMA Exam Review
Entrance Requirements
Previous Credit
Academic Progress and Certificates of Completion
Attendance
EA Exam Review
Entrance Requirements
Previous Credit
Academic Progress and Certificates of Completion
Attendance
CIA Exam Review
Entrance Requirements
Previous Credit
Academic Progress and Certificates of Completion
CIA Challenge Exam Review
Entrance Requirements
Previous Credit
Academic Progress and Certificates of Completion
CPE Courses and Subscriptions
Entrance Requirements
Attendance and Certificates of Completion
Student Records
Disability Accommodations
Career Services and Placement Assistance
Other Services
PERSONAL CONDUCT
Student Code of Conduct
NATIONAL INSTRUCTORS
PUBLICITY WAIVER AND RELEASE DISCLOSURE

GENERAL INFORMATION

Vision:

Unleashing human potential to forge a brighter future.

Mission:

To lead people to achieve more, adapt and thrive in their careers.

Our Commitment to Lifelong Learning:

We are proud of our rich history and track record of growth spanning more than 60 years. Our global presence includes more than 2,900 partners—including accounting firms, societies, corporations, government agencies and universities. 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, EA Exam Review, and Continuing Professional Education (CPE) courses.

Statement of Ownership:

Becker Professional Education is a member of McKissock, LLC. The organization's purpose is to empower students to achieve their goals, find success and make inspiring contributions to our global community.

Executive Board:

Shravan Goli, Chief Executive Officer
Nipun Soni, Interim CFO
Mark Coomes, Chief People Officer
Prabhu Inbarajan, Chief Product Technology Officer
Tyler Duncan, Chief Operating and Transformational Officer
Ed Clark, President, Accounting & Financial Services
Bryan Kenna, President, Property Professions
Shannon Hooper, President, Healthcare
Bob Abraham, President, Teacher Education

Administrative office address:

Becker Professional Education
399 South Spring Avenue, Suite 108
St. Louis, MO 63110

PROGRAM OBJECTIVES AND OVERVIEW

CPA Exam Review:

The Becker CPA Exam review course is designed to fit the student's lifestyle, work schedule and preferred learning style. It includes comprehensive learning tools such as live and recorded lectures, textbooks, multiple-choice questions, task-based simulations, practice exams, study planner and much more. These learning tools have helped over one million candidates pass the CPA Exam.

The CPA Exam Review consists of three Core sections (AUD, FAR and REG) and three Discipline sections (ISC, BAR and TCP) that align to the sections of the CPA Exam. Students may purchase a study package containing all three Core sections and a single Discipline section, all three Core sections and all three Discipline sections, or purchase individual course parts. All course sections include a license to use to Becker's online course software for at least 24 months, beginning on the date of purchase.

Becker offers the CPA Exam review courses in the following study formats for both business to business and business to consumer channels, with access to attend supplemental Live or Live Online lectures determined by the study package purchased:

- **Self-Study Online** – All course purchases include a license to use Becker's self-study online course software. The online self-study format provides a totally portable, multimedia course with engaging pre-recorded lectures by Becker's national faculty, multiple choice questions, simulations, and practice exams, as well as Becker's Adapt2U Technology, which provides practice tests that help you make the most of your valuable study time.
- **Live** – The supplemental Live classes provide a structured schedule and live personal interaction with instructors and peers. Students can ask questions, get study tips and instructor support, along with accessing all the study tools available in the self-study software. The live classes are currently only offered in Dallas, TX.
- **LiveOnline** – Becker's LiveOnline classes provide a structured schedule and real-time access to instructors in a virtual classroom format available anywhere in the world with reliable internet access.

Becker's CPA Exam Review courses are not required to be eligible to take the CPA Exam. While students may opt to complete all available course modules, this program is designed to help students identify and focus on areas where supplemental study will increase likelihood of passing the CPA Exam. Therefore, Becker does not issue course grades, track academic progress, nor award a degree or diploma at course completion.

CPA Review Course Descriptions

Auditing and Attestation (AUD)

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 Live Online lectures are available within select CPA Exam review packages and include 18 hours of live faculty instruction in Auditing and Attestation. *

Financial Accounting and Reporting (FAR)

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. Supplemental Live and Live Online lectures are available within select CPA Exam review packages and include 18 hours of live faculty instruction in Financial Accounting and Reporting. *

Taxation and Regulation (REG)
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 Live Online lectures are available within select CPA Exam review packages and include 18 hours of live faculty instruction in Regulation. *

Business Analysis and Reporting (BAR)
This course prepares students to pass the Business Analysis and Reporting section of the CPA Exam. Topics include business analysis, technical accounting and reporting, and topics relating to state and local governments, as well as skills needed to apply that knowledge. Supplemental Live and Live Online lectures are available within select CPA Exam review packages and include 22 hours of live faculty instruction in Business Analysis and Reporting.

Information Systems and Controls (ISC)
This course prepares students to pass the Information Systems and Controls section of the CPA Exam. Topics include information systems and data management, security, confidentiality and privacy, and considerations for System and Organization Controls (SOC) Engagements, as well as skills needed to apply that knowledge. Supplemental Live and Live Online lectures are available within select CPA Exam review packages and includes 14 hours of live faculty instruction in Information Systems and Controls.

Tax Compliance and Planning (TCP)
This course prepares students to pass the Tax Compliance and Planning section of the CPA Exam. Topics include tax compliance and planning for individuals and personal financial planning, entity tax compliance, entity tax planning, and property transactions (disposition of assets), as well as skills needed to apply that knowledge. Supplemental Live and Live Online lectures are available within select CPA Exam review packages and includes 14 hours of live faculty instruction in Tax Compliance and Planning.

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

Eligibility to Sit for the CPA Exam:

The CPA Exam and credential are administered by the Association of International Certified Professional Accountants (AICPA). Each CPA jurisdiction, as determined by the National Association of State Boards of Accounting (NASBA), establishes its own requirements to be eligible to earn the CPA credential. 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 jurisdiction and include, but are not limited to, degree and course hour minimums, 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/

CMA Exam Review:

Becker's approach to CMA Review focuses on deep understanding and retention versus rote memorization so you can focus your studying - and score high on your exams. The CMA Exam Review Course offers flexible self-study delivery and can be completed in 12-18 months. The CMA Exam Review Course has two parts, which include online lectures, course textbooks and access to over 3,000 multiple-choice questions.

Becker offers the CMA exam review courses in the following study formats for both business to business and business to consumer channels:

- **Self-Study Online** – All CMA purchases include a license to access to Becker's self-study online course software. The self-study online format provides a totally portable, multimedia-based format with recorded lectures, multiple choice questions, case-based questions, simulations, and practice exams.
- **Live** – The live classroom format is only offered internationally at this time through our designated international partners and offers a structured schedule and live personal interaction with instructors and peers. Students can ask questions, get study tips and instructor support, along with accessing all the study tools available in the self-study software.
- **LiveOnline** – Becker's LiveOnline course lectures provide the same structured schedule and real-time access to instructors, but in a virtual classroom format available anywhere in the world with reliable internet access.

Becker's CMA Exam Review courses are not required to be eligible to take the CMA exam. Students may opt to complete all available course modules; this program is designed to help students identify and focus on areas where supplemental study will increase likelihood of passing the CMA exam. Therefore, Becker does not issue course grades, track academic progress nor award a degree or diploma at course completion.

CMA Review Course Descriptions

Part 1: Financial Planning, Performance, and Analytics

This course prepares students to pass part 1 of the CMA exam. Topics include External Financial Reporting Decisions, Planning, Budgeting, and Forecasting, Performance Management, Cost Management, Internal Controls, Technology and Analytics.

Part 2: Strategic Financial Management

This course prepares students to pass part 2 of the CMA exam. Topics include Financial Statement Analysis, Corporate Finance, Decision Analysis, Risk Management, Investment Decisions, Professional Ethics.

Eligibility to Sit for the CMA Exam:

The CMA exam and credential are administered by the Institute of Management Accountants, Inc. (IMA). The IMA publishes its eligibility requirements to earn the CMA credential on their website. It is the CMA Exam candidate's responsibility to determine whether the IMA requirements to earn a CMA credential have been met. CMA 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 the IMA's CMA Exam eligibility requirements by visiting: https://www.imanet.org/cma-certification/getting-started

EA Exam Review:

Becker's approach to EA Review focuses on deep understanding and retention versus rote memorization so you can focus your studying - and score high on your exams (also known as the Special Enrollment Examination, SEE for short). The EA Exam Review Course offers flexible self-study delivery and can be completed in under 12 months. The EA Exam Review Course has three parts, which include online lectures, digital course textbooks, access to over 3,000 multiple-choice questions as well as simulated exams, tax form videos and a customizable study planner.

Becker offers the EA Exam review course in the following study format for both business to business and business to consumer channels:

- **Self-Study Online** – All EA purchases include a license to access to Becker's self-study online course software. The self-study online format provides a totally portable, multimedia-based format with recorded lectures, multiple choice questions, simulations, and practice exams.
- **LiveOnline** – Becker's LiveOnline classes provide a structured schedule and real-time access to instructors in a virtual classroom format available anywhere in the world with reliable internet access.

Becker's EA Exam Review courses are not required to be eligible to take the EA Exam. Students may opt to complete all available course modules; this program is designed to help students identify and focus on areas where supplemental study will increase likelihood of passing the EA Exam. Therefore, Becker does not issue course grades, track academic progress nor award a degree or diploma at course completion.

EA Review Course Descriptions

Part 1: Individual

This course prepares students to pass part 1 of the EA Exam. Topics include: Preliminary work with taxpayer data, Income and assets, Deductions and credits, Taxation, Advising the Individual Taxpayer, Specialized Returns for Individuals.

Part 2: Business

This course prepares students to pass part 2 of the EA exam. Topics include: Business entities and considerations, Business tax preparation, Specialized returns and taxpayers.

Part 3: Representation, Practice, and Procedures

This course prepares students to pass part 3 of the EA exam. Topics include: Practices and procedures, Representation before the IRS, Specific areas of representation, Filing process.

Eligibility to Sit for the EA Exam:

The EA Exam and credential are administered by the Internal Revenue Service (IRS). The IRS publishes its eligibility requirements to earn the EA credential on their website. It is the EA Exam candidate's

responsibility to determine whether the IRS requirements to earn a EA credential have been met. EA 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 the IRS's EA Exam eligibility requirements by visiting: https://www.irs.gov/tax-professionals/enrolled-agents/become-an-enrolled-agent

CIA Exam Review:

Becker-The IIA CIA Exam Review's approach to CIA Review focuses on deep understanding and retention versus rote memorization so you can focus your studying - and score high on your exams. The CIA Exam Review Course is built in partnership with The Institute of Internal Auditors and offers flexible self-study delivery and can be completed in under 24 months. The CIA Exam Review Course has three parts, which include digital course textbooks, access to over 2,500 multiple-choice questions, unlimited practice tests, as well as simulated exams, and a customizable study planner. Becker offers CIA Exam Review **self-study material in multiple languages**: English, Spanish. Portuguese, Japanese and Vietnamese will be released at later dates.

Becker-The IIA CIA Exam Review course is available in the following study format for both business to business and business to consumer channels:

- **Self-Study Online** – All CIA purchases include a license to access to Becker's self-study online course software. The self-study online format provides a totally portable, multimedia-based format with digital textbooks, multiple choice questions, practice tests and simulated exams.
- **LiveOnline** – Becker's LiveOnline classes provide a structured schedule and real-time access to instructors in a virtual classroom format available anywhere in the world with reliable internet access.

Becker's CIA Exam Review courses are not required to be eligible to take the CIA Exam. Students may opt to complete all available course modules; this program is designed to help students identify and focus on areas where supplemental study will increase likelihood of passing the CIA Exam. Therefore, Becker does not issue course grades, track academic progress nor award a degree or diploma at course completion.

CIA Review Course Descriptions

Part 1: Internal Audit Fundamentals

This course prepares students to pass part 1 of the CIA Exam. Topics include: foundations of internal auditing, ethics and professionalism, governance, risk management, and control as well as fraud risks.

Part 2: Internal Audit Engagement

This course prepares students to pass part 2 of the CIA exam. Topics include: engagement planning, information gathering, analysis and evaluation, and engagement supervision and communication.

Part 3: Internal Audit Function

This course prepares students to pass part 3 of the CIA exam. Topics include: internal audit operations, internal audit plan, quality of the internal audit function, and engagement results and monitoring.

Eligibility to Sit for the CIA Exam:

The CIA Exam and credential are administered by the Institute of Internal Auditors (The IIA). The IIA publishes its eligibility requirements to earn the CIA credential on their website. It is the CIA Exam candidate's responsibility to determine whether The IIA's requirements to earn a CIA credential have been met. CIA 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 The IIA's CIA Exam eligibility requirements by visiting:
https://www.theiia.org/en/certifications/cia/eligibility-requirements/

CIA Challenge Exam Review:

Becker-The IIA CIA Challenge Exam Review's approach to Challenge Review focuses on deep understanding and retention versus rote memorization so you can focus your studying - and score high on your exams. The Challenge Exam Review Course is built in partnership with The Institute of Internal Auditors and offers flexible self-study delivery and can be completed in under 18 months. The Challenge Exam Review Course has one part, which include digital course textbook, access to over 2,000 multiple-choice questions, lecture videos, unlimited practice tests, as well as two simulated exams, a customizable study planner and more.

Becker-The IIA CIA Challenge Exam Review course is available in the following study format for both business to business and business to consumer channels:

- **Self-Study Online** – All CIA Challenge purchases include a license to access to Becker's self-study online course software. The self-study online format provides a totally portable, multimedia-based format with digital textbook, multiple choice questions, lecture videos, practice tests and simulated exams.

Becker's Challenge Exam Review course is not required to be eligible to take the Challenge Exam. Students may opt to complete all available course modules; this program is designed to help students identify and focus on areas where supplemental study will increase likelihood of passing the Challenge Exam. Therefore, Becker does not issue course grades, track academic progress nor award a degree or diploma at course completion.

CIA Challenge Review Course Description

This course prepares students to pass the Challenge Exam and become a CIA. Topics include: foundations of internal auditing, ethics and professionalism, governance, risk management, control, fraud risks, engagement planning, information gathering, analysis and evaluation, engagement supervision and communication, internal audit operations, internal audit plan, quality of the internal audit function, and engagement results and monitoring.

Eligibility to Sit for the CIA Challenge Exam:

The CIA Challenge Exam and credential are administered by the Institute of Internal Auditors (The IIA). The IIA publishes its eligibility requirements to earn the CIA credential, via the Challenge Exam on their website. It is the CIA Challenge Exam candidate's responsibility to determine whether The IIA's requirements to earn a CIA credential have been met. CIA 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 The IIA's CIA Challenge Exam eligibility requirements by visiting: https://www.theiia.org/en/certifications/cia/challenge-exam/accounting/ and https://www.theiia.org/en/certifications/cia/challenge-exam/professionals/

CPE Courses and Certificates:

Becker's NASBA-approved CPE courses and certificates are an efficient and effective learning solution that empowers accounting and finance professionals with the knowledge and skills needed to meet the demands of their organization & clients and advance their careers. Becker's CPE program also enables licensed accounting and finance credential holders meet established continuing professional education requirements as set forth within their jurisdiction.

Becker's CPE catalog currently consists of over 700 individual courses and 4 certificate programs that are available on-demand or via live webcasts across key topics including U.S. GAAP, Taxation, Fraud, Audit, Government, Communication Skills, Management Leadership, Emerging Technologies and many more. A comprehensive list of courses and descriptions are available at www.becker.com/cpe/catalog.

Becker's continuing professional education courses are available individually or as part of an annual subscription package, and include the following study formats for business to business and business to consumer channels:

- **On-demand (Self-Study Online)** – With the self-study online format, students can take Becker's CPE courses on their schedule. The on-demand format is a flexible course with engaging streaming video instruction that requires successful completion of an exam to receive CPE credit.
- **Webcasts (Live Online)** – The webcast offerings are broadcast over the internet at specific dates and times. Students can watch, listen, and interact with knowledgeable experts via streaming video, audio, online Q&A and more. Regular participation validations must be completed throughout a Webcast to receive CPE credit.
- **In Person (Live)** – Live, in person courses are only offered through B2B contracts with organizations to offer live in-house CPE seminars. Becker's CPE extensive library of seminars is specifically designed for accounting and finance professionals within large accounting firms, government agencies and corporations.

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.nasbaregistry.org

Becker Professional Education Sponsor I.D. Numbers NASBA: 107294, New York: 002087, New Jersey: 20CE00226700, Texas: 009580, Ohio: CPE.186, Illinois 158.002405, Pennsylvania: PX177823

PROGRAM COSTS

CPA Exam Review:

Becker's CPA Exam review is available as individual course parts or as part of a study package, which include various supplemental study materials and learning support services. The applicable license access period is shown with current program costs below and begins upon first login to the course.

Individual Course Part	Advantage Package	Premium Package	Pro Package	Pro+ Package	Concierge Package
24-Month Access	24-Month Access	Unlimited Access	Unlimited Access	Unlimited Access	Unlimited Access
$849	$2,499	$3,099	$3,845	$4,044	$6,349

More information about course study packages, package upgrades, and other ancillary study products are available at:
https://www.becker.com/cpa-review/courses
https://www.becker.com/cpa-single-part-courses
https://www.becker.com/support-products
https://www.becker.com/cpa-replacements-upgrades

Course Repeat Policy (The Becker Promise)

If You have a limited access license to the Becker CPA Exam review course and do not pass the CPA Exam during your license term, you may request a 3-month license extension, at no additional fee, for all course parts for which you have fulfilled the 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 is for a one-time, 3-month license extension for all eligible sections, which must be redeemed at the same time, and shall commence immediately upon confirmation by Becker staff of completion of above stated requirements.

If you need additional access beyond the 3-month period under the Becker Promise or are not eligible for the Becker Promise, you may purchase an upgrade to the Premium, Pro, Pro+ or Concierge packages 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.

Limited License Extension Policy

If you are currently enrolled in a limited access course and have not qualified for the Becker Promise extension, you may purchase a 3-month license extension for $299. The 3-month extension will be added to the end of your current license expiration date. One license extension available per CPA Exam review course section. License extensions are nontransferable. Should you 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 ancillary products.

The Becker Promise license extension, course extensions for any single section or unlimited access upgrades must be completed within 90 days after course license expiration.

Term: the term of the license granted starts when you receive the materials as further delineated within the Term and Termination sections. The term of the license granted under this Agreement is contingent on the product offering you have selected (the "Term").

- **Limited Access** Twenty-Four months after the date of purchase.
- **Unlimited Access** Unlimited access to the Materials until you pass all four sections of the CPA Exam. Becker may deactivate your access after 60 months. If Becker deactivates your access, you can obtain access for an additional 12 months by emailing proof that you are still studying for the CPA Exam to ExtendLicense@becker.com. Becker will accept the following forms of proof that you are still studying for the exam:
  • A current (not expired) Notice to Schedule, or
  • Proof that you failed a section of the CPA Exam in the past 6 months

The name on the documents must match the name on the account. If you have provided valid documentation, Becker will extend (or restore) your access within 30 days.

CPA Exam Review Special Pricing and Scholarships

Returning Student Pricing

If you are a returning Becker student and did not qualify for Becker Promise extension or your license has been expired for more than 90 days, you may receive a 50 percent program cost savings on the purchase of a new Becker package or course.

Single Part course purchases are only eligible for our Returning Student Discount on a Single Part purchase of the same course section. Students who purchased one of our CPA Review packages (Advantage, Premium, Pro, or Pro+) may purchase any one of the course packages or one Single Part using the Returning Student discount.

Switcher Pricing

If you spent $600 or more with a Becker competitor, you may switch to Becker and purchase a CPA Review package (Advantage, Pro or Pro+) or Single Part course for 50% off. Concierge Review packages are not eligible for the Switcher program pricing. A valid receipt is required for proof of purchase and must not be eligible for the competitor's return policy.

Scholarships

Becker offers the Newton D. Becker scholarship for prospective CPA Exam Review students who demonstrate consistently high moral character, strong leadership qualities and a commitment to community service. Details on this program and the application and deadline can be found here.

Campus Ambassadors

University students may apply to be a Becker Campus Ambassador. As a Becker Campus Ambassador, students work closely with faculty and peers to spread the word about the CPA Exam Review on their college or university campus. Upon completing their time as an ambassador, they are eligible to take the CPA Exam Review at either no cost, or at a preferred rate. Details on this program can be found here.

Becker CPA Exam Review Concierge Package Pass Guarantee

With our most premier exam prep experience, we offer the **Becker Concierge Pass Guarantee** as part of our Becker Concierge CPA Exam Review Package. Students who purchase this package and become Exam Day Ready℠ will test with confidence. If they don't pass a section, Becker will refund them for that portion of their purchase – Concierge students are eligible for up to 100% refund of their purchase price.

To be eligible for **Becker's Concierge Pass Guarantee**, students must complete the following steps:

1. First, have purchased or upgraded to the Becker **Concierge** CPA Exam Review Package, on or after January 1, 2023.
    - If purchasing through Becker's Flex Pay program, your account must be current (no missed payments or deferments).
2. Next, become Exam Day Ready℠ (EDR) in the section of study prior to taking the CPA Exam for that section (for example, if you take the AUD exam on January 10, you must have achieved EDR on or before January 10 to be eligible for the Pass Guarantee):
    - Achieving EDR for an exam section is defined as completing 80% of Becker's concept videos in each module, correctly answering 80% of course task-based simulations (TBS) and multiple-choice questions (MCQs) in the practice section of each module and receiving a score of 50% or higher on all Becker Simulated Exams and Mini Exams within that section.
        - Additional content, such as Final Review, flashcards, and Practice Tests, are not included in your EDR calculations.
3. Finally, provide Becker with a copy of the Candidate Performance Report or another jurisdiction-specific report that shows proof that you failed the exam by emailing Becker at passguarantee@becker.com. Submitted documentation must include: Student Name, Test Score, and Exam Date.
    - Exam Sections must be taken within 12 months from the date you purchased your Becker Concierge CPA Exam Review Package.
        - More information on the AICPA Exam Report can be found here The Candidate Performance Report provides helpful information | Resources | AICPA
        - Sections not passed due to Exam no-shows, testing blackout periods, or being turned away from testing for any other reason do not qualify for the Pass Guarantee.
    - Requests for the **Becker Concierge Pass Guarantee** must be submitted no later than ninety (90) days after the date a failed exam score is released.

Upon confirmation by Becker of eligibility for the **Becker Concierge Pass Guarantee**, students will:

- Receive an email communication to confirm their mailing address within thirty (30) days.
- Receive a refund of 25% of the price they purchased, once per section, up to 100% refund minus any shipping costs or Flex Pay processing fee.
    - Receive these funds in the form of a check from Becker within sixty (60) days.
    - If using Becker Flex Pay financing, Concierge Pass Guarantee refund(s) will be issued after completing all Flex Pay installment payments. Pass Guarantee refunds will not be offered as credit against unpaid Flex Pay installment payments.

Students are limited to one **25% Becker Concierge Pass Guarantee** per section for up to four total CPA Exam sections, with a total amount no greater than the original purchase price.

Becker reserves the right to deny the Pass Guarantee refund to any student who abuses the policy. Examples of abuse of the policy would be evidence to taking the exams when unprepared (e.g. taking exams in an unusually short period of time and/or getting unusually low scores) and/or not meeting the minimum amount of study time of 40 hours per exam section in the Becker course.

If you have any questions about your Eligibility for **Becker's Pass Guarantee**, please contact Becker at (877) 272-3926 or internationally (630) 472-2213. Choose option 2 for support.

Becker CPA Exam Review Pro Package Pass Guarantee

For students who want the highest level of assurance in their CPA Exam preparation we offer the **Becker Pass Guarantee** as part of our Pro+ and Pro CPA Exam Review packages. Students who purchase one of these packages and achieve our Exam Day Ready℠ status, will test with confidence. If they don't pass, Becker will give them $250 to help cover the cost of a re-take of that CPA Exam section.

To be eligible for **Becker's Pass Guarantee**, students must complete the following steps:

1. First, have purchased or upgraded to the Pro CPA Exam Review Package on or after October 3, 2022 or purchased or upgraded to the Pro+ CPA Exam Review package on or after October 15, 2024.
    - If purchasing through Becker's Flex Pay program, your account must be current (no missed payments or deferments)
2. Then, become Exam Day Ready℠ (EDR) in the section of study prior to taking the CPA Exam for that section (for example, if you take the AUD Exam on January 10, you must have achieved EDR on or before January 10 to be eligible for the Pass Guarantee):
    - Achieving EDR for a section is defined as completing 80% of Becker's lectures, correctly answering 80% of course task-based simulations (TBS) and multiple-choice questions (MCQs) in the practice section of each module and receiving a score of 50% or higher on all Becker Simulated Exams and Mini Exams within that section.
        - Additional content, such as Final Review, flashcards, and Practice Tests, is not included in your EDR calculations.
3. Finally, provide Becker with a copy of the Candidate Performance Report or other jurisdiction-specific report that shows proof that you failed the Exam by emailing Becker at passguarantee@becker.com. Submitted documentation must include: Student Name, Test Score, and Exam Date.
    - Exam Sections must be taken **within 12 months from the date you purchased your Becker Pro CPA Exam Review Package.**
        - More information on the AICPA Exam Report can be found here The Candidate Performance Report provides helpful information | Resources | AICPA
        - Sections not passed due to Exam no-shows or being turned away from testing for any other reason does not qualify you.
    - Requests for the **Becker Pass Guarantee** must be submitted no later than ninety (90) days after the date a failed exam score is released.

Upon confirmation by Becker of eligibility for the **Becker Pass Guarantee**, students will:

- Receive an email communication to confirm their mailing address within thirty (30) days
- Receive $250 in the form of a virtual credit card with a one-time limit of $250 from Becker within sixty (60) days
- Be eligible to receive one (1) coaching session and one (1) academic tutoring session, for the failed section, to help them prepare to retake that section. To schedule, please call Becker at (877) 272-3926 or internationally (630) 472-2213.

Students are limited to one $250 **Becker Pass Guarantee** per section for up to four total CPA Exam sections, with a total amount no greater than $1,000.

Becker reserves the right to deny the Pass Guarantee refund to any student who abuses the policy. Examples of abuse of the policy would be evidence to taking the exams when unprepared (e.g. taking exams in an unusually short period of time and/or getting unusually low scores) and/or not meeting the minimum amount of study time of 40 hours per exam section in the Becker course.

If you have any questions about your Eligibility for **Becker's Pass Guarantee**, please contact Becker at (877) 272-3926 or internationally (630) 472-2213.

CMA Exam Review:

Becker's CMA Exam review is available as individual course parts* or as part of a study package, all of which include comprehensive review materials such as video lectures, multiple choice questions, case-based questions, digital flashcards, mock and simulated exams, and a personalized study planner.

The CMA Advantage package includes a 24-month license to the course software and digital textbooks, while Becker's CMA Pro package includes an unlimited software license, printed textbooks, access to LiveOnline virtual classes, one-on-one tutoring, and a one-year subscription to Becker's CPE product. The license access period begins upon first login to the course.

Individual Course Part*	Advantage Package	Pro Package	Pro+ Package
24-Month Access	24-Month Access	Unlimited Access	Unlimited Access
$699	$1,299	$1,599	$1,799

More information about course study packages, package upgrades, and supplemental support products are available at:
https://www.becker.com/cma-review/courses
https://www.becker.com/cma-review/cma-single-part-courses
https://www.becker.com/cma-review/support
https://www.becker.com/cma-replacements-upgrades

Course Repeat Policy (The Becker Promise)

If you have a limited access license to the Becker CMA Exam review course and do not pass the CMA Exam during your license term, you may request a 3-month license extension, at no additional fee, for all course parts for which you have fulfilled the requirements below:
Correctly complete 90% of Multiple-Choice Questions (MCQ) & Case-Based Questions (CBQ)

- Complete at least one Simulated Exam with a score of at least 50% correct
- Provide a CMA Exam score report showing that you sat for the respective part of the exam & failed (i.e., to earn the Becker Promise for Part 1, you must provide a score report showing that you failed the Part 1 exam).

The Becker Promise is for a one-time, 3-month license extension for all eligible sections, which must be redeemed at the same time, and shall commence immediately upon confirmation by Becker staff of completion of above stated requirements.

If you need additional access beyond the 3-month period under the Becker Promise or are not eligible for the Becker Promise, you may purchase an upgrade to the Pro package for $300 to receive unlimited access for both parts of the product or purchase an additional 3-month extension for any Individual part of the course.

Limited License Extension Policy

If you are currently enrolled in a limited license access product and have not qualified for the Becker Promise extension, you may purchase a 3-month license extension for $299. The 3-month extension will be added to the end of the current license expiration date. One license extension available per CMA Exam part. License extensions are nontransferable.

All license extensions or upgrades (i.e., the Becker Promise, individual part license extensions or unlimited access upgrades) must be completed within 90 days of course license expiration.

Term: the term of the license granted starts when you receive the materials as further delineated within the Term and Termination sections. The term of the license granted under this Agreement is contingent on the product offering you have selected (the "Term").

- **Limited access**: twenty-four months after the date of purchase.
- **Unlimited access**: Unlimited access to the Materials until you pass both parts of the CMA exam. Becker may deactivate your access after 60 months. If Becker deactivates your access, you can obtain access for an additional 12 months by emailing proof that you are still studying for the CMA Exam to ExtendLicense@becker.com. Becker will accept the following forms of proof that you are still studying for the exam:
    - A current (not expired) exam registration notice
    - Proof that you failed a part of the CMA Exam in the past 6 months

  The name on the documents must match the name on the account. If you have provided valid documentation, Becker will extend (or restore) your access within 30 days.

CMA Exam Review Special Pricing and Scholarships

Returning Student Pricing

If you are a returning Becker student and did not qualify for Becker Promise extension or your license has been expired for more than 90 days, you may receive a 50 percent program cost savings on the purchase of a new Becker CMA package or individual course part purchase.

Individual course part purchases are only eligible for our Returning Student Discount on an individual course part purchase of the same part originally purchased. Students who purchased one of our CMA Review packages (Advantage, Pro, or Pro+) may purchase any one of the course packages or one single part using the Returning Student discount.

Switcher Pricing

If you spent $600 or more with a Becker competitor, you may switch to Becker and purchase any package for 50% off. A valid receipt is required for proof of purchase and must not be eligible for the competitor's return policy.

Becker CMA Exam Review Pro Package Pass Guarantee

For students who want the highest level of assurance in their CMA Exam preparation we offer the **Becker Pass Guarantee** as part of our Becker Pro and Pro+ CMA Exam Review packages. Students who purchase this package and become Exam Day Ready℠, will test with confidence. If they don't pass, Becker will give them $250 to help cover the cost of a re-take of that CMA Exam section.

To be eligible for **Becker Pass Guarantee**, students must complete the following steps:

1. First, have purchased or upgraded to the Becker Pro or Pro+ CMA Exam Review Package on or after November 6, 2023.
    - If purchasing through Becker's Flex Pay program, your account must be current (no missed payments or deferments)
2. Then, become Exam Day Ready℠ (EDR) in the section of study prior to taking the CMA Exam for that section (for example, if you take Part 1 Exam on January 10, you must have achieved EDR on or before January 10 to be eligible for the Pass Guarantee):

- Achieving EDR for an exam section is defined as completing 80% of Becker's concept videos in each module, correctly answering 80% of course multiple-choice questions (MCQs) and case-based questions (CBQs) in the practice section of each module and receiving a score of 50% or higher on both Becker Simulated Exams within that exam part.
    - Additional content such as flashcards and the Practice tests, is not included in your EDR calculations.

3. Finally, provide Becker with a copy of the Candidate Performance Report from Prometric that shows proof that you failed the exam by emailing Becker at passguarantee@becker.com. Submitted documentation must include: Student Name, Test Score, and Exam Date.
    - Exam sections must be taken within 12 months from the date you purchased your Becker Pro or Pro+ CMA Exam Review package.
    - Sections not passed due to Exam no-shows, any testing blackout periods, or being turned away from testing for any other reason does not qualify you.
    - Requests for the **Becker Pass Guarantee** must be submitted no later than ninety (90) days after the date a failed exam score is released.

Upon confirmation by Becker of eligibility for the **Becker Pass Guarantee**, students will:

- Receive an e-mail communication to confirm their mailing address within thirty (30) days
- Receive $250 in the form of a virtual credit card with a one-time limit of $250 from Becker within sixty (60) days
- Be eligible to receive one (1) coaching session and one (1) academic tutoring session, for the failed section, to help them prepare to retake that section. To schedule, please call Becker at (877) 272-3926 or internationally (630) 472-2213.

Students are limited to one $250 **Becker Pass Guarantee** per section of the CMA Exam Review (Part 1 and Part 2), with a total amount no greater than $500.

Becker's CMA Pass Guarantee is only available for purchase in the United States unaffiliated with the following: purchases made through Direct bill programs with Firms, Universities, International Partners, or other organizations are not eligible.

Becker reserves the right to deny the Pass Guarantee refund to any student who abuses the policy. Examples of abuse of the policy would be evidence to taking the exams when unprepared (e.g. taking exams in an unusually short period of time and/or getting unusually low scores) and/or not spending a sufficient amount of time in the Becker course before becoming EDR.

If you have any questions about your Eligibility for **Becker's Pass Guarantee**, please contact Becker at (877) 272-3926 or internationally (630) 472-2213.

EA Exam Review:

Becker's EA Exam review is available as individual course parts* or as part of a study package, all of which include comprehensive review materials such as video lectures, digital textbooks, multiple choice practice questions, digital flashcards, simulated exams, and a personalized study planner.

The EA Essentials package includes a 12-month license to the course software for all three exam parts, while the EA Premium and Pro packages include an unlimited license, and the EA single part courses includes a 12-month license to just one exam part. The license access period begins upon first login to the course.

Individual Course Part*	Essentials Package	Premium Package	Pro Package

12-Month Access	12-Month Access	Unlimited Access	Unlimited Access
$199	$499	$799	$949

More information about course study packages and supplemental support products are available at:
https://www.becker.com/ea-review
https://www.becker.com/ea-review/courses
https://www.becker.com/ea-review/single-part-courses
https://www.becker.com/ea-review-replacements-upgrades
https://www.becker.com/ea-review/support-products

Course Repeat Policy (The Becker Promise)
If you have a limited access license to the Becker EA Essentials Exam review course and individual EA Exam Review part courses, and do not pass all parts of the EA Exam before your course access expires, you may request a one-time, 3-month license extension, at no additional fee, for all course parts for which you have fulfilled the requirements below:

- Correctly complete 90% of Multiple-Choice Questions (MCQ)
- Complete the Simulated Exam with a score of at least 50% correct
- Provide a Special Enrollment Exam score report showing that you sat for the respective part of the exam & failed during your 12-month Becker license period (i.e., to earn the Becker Promise for Part 1, you must provide a score report showing that you failed the Part 1 exam).

The Becker Promise is for a one-time, 3-month license extension for all eligible sections, which must be redeemed at the same time, and shall commence immediately upon confirmation by Becker staff of completion of above stated requirements.

If you need an additional extension beyond the 3 months provided with the Becker Promise, you may select one of the options below within 30 days of the 3-month extension expiring:

- Upgrade to the Pro package for $450 or Premium package for $300 to receive unlimited access to all three parts of the course, or
- Purchase an additional 3-month extension for $99 per part of the course you need access to

Limited License Extension Policy

If you are currently enrolled in a limited license access product and have not qualified for the Becker Promise extension, you may upgrade to the Premium package for $300 or Pro package for $450 to receive unlimited access to all three parts of the course or purchase a 3-month license extension for $99 per exam part. The 3-month extension will be added to the end of the current license expiration date. One license extension available per EA Exam part. License extensions are nontransferable.

All license extensions or upgrades (i.e., the Becker Promise, individual part license extensions or unlimited access upgrades) must be completed within 30 days of course license expiration.

Term: The term of the license granted under this Agreement starts when you receive the Materials, as further delineated within the Term and Termination sections. The term of the license grant under this Agreement is contingent on the product offering you have selected (the "Term").

- **Limited Access:** Twenty-Four months after the date of purchase.

- **Unlimited Access:** Unlimited access to the Materials until you pass all three parts of the EA exam. Becker may deactivate your access after 60 months. If Becker deactivates your access, you can obtain access for an additional 12 months by emailing proof that you are still studying for the EA Exam to ExtendLicense@becker.com. Becker will accept the following forms of proof that you are still studying for the exam:
    - A current (not expired) exam registration notice
    - Proof that you failed a part of the EA Exam in the past 6 months

  The name on the documents must match the name on the account. If you have provided valid documentation, Becker will extend (or restore) your access within 30 days.

EA Exam Review Special Pricing

Returning Student Pricing

If you are a returning Becker student and did not qualify for Becker Promise extension or your license has been expired for more than 90 days, you may receive a 50 percent program cost savings on the purchase of a new Becker EA Exam Review package or individual course part purchase.

Individual course part purchases are only eligible for our Returning Student Discount on an individual course part purchase of the same part originally purchased. Students who purchased one of our EA Review packages (Advantage or Pro) may purchase any one of the course packages or one single part using the Returning Student discount.

Switcher Pricing

If you purchased an EA Exam Review package from a Becker competitor, you may switch to Becker and purchase any package for 50% off. A valid receipt is required for proof of purchase and must not be eligible for the competitor's return policy.

Becker EA Exam Review Pro and Premium Package Pass Guarantee

For students who want the highest level of assurance in their Special Enrollment Exam preparation, we offer the Becker Pass Guarantee as part of our Becker Pro and Premium EA Exam Review Packages. Students who purchase these packages and become Exam Day Ready^{SM}, will test with confidence. If they don't pass, Becker will give them a one-time payment of $100 to help cover the cost of a re-take of a SEE part.

To be eligible for Becker's Pass Guarantee, students must complete the following steps:

1. Become Exam Day Ready^{SM} (EDR) in the section of study prior to taking the SEE for that section (for example, if you take the Part 1 exam on January 10, you must have achieved EDR on or before January 10 to be eligible for the Pass Guarantee):

- Achieving EDR for a section is defined as completing 80% or more of the concept videos in each module, correctly answering 80% or more of the multiple-choice questions (MCQs) in the practice section of each module and receiving a score of 50% or higher on the simulated exam within that part.

- Additional content, such as flashcards and practice tests are not included in EDR calculations.

2. Provide Becker with a copy of your PSI score report that shows proof that you failed the exam by emailing Becker at passguarantee@becker.com. Submitted documentation must include: Student Name, the exam taken, exam score, and exam date.

- Exam parts must be taken within 12 months from the date you purchased your Becker Pro or Premium EA Exam Review Package.
- Parts not passed due to Exam no-shows, testing blackout periods, or being turned away from testing for any other reason do not qualify you for the Pass Guarantee.
- If purchasing through Becker's Flex Pay program, your account must be current (no missed payments or deferments)
- Requests for the Becker Pass Guarantee must be submitted no later than ninety (90) days after the date of a failed exam.

Upon confirmation by Becker of eligibility for the Becker Pass Guarantee, students will:

- Receive an e-mail communication to confirm their mailing address within thirty (30) days
- Receive $100 in the form of a virtual credit card with a one-time use limit from Becker within sixty (60) days

Becker's EA Pass Guarantee is only available for purchase in the United States unaffiliated with the following: purchases made through our Direct bill programs with Firms, Universities, International Partners, or other organizations are not eligible.

Becker reserves the right to deny the Pass Guarantee refund to any student who abuses the policy. Examples of abuse of the policy would be evidence to taking the exams when unprepared and/or not spending a sufficient amount of time in the Becker course before becoming EDR.

If you have any questions about your Eligibility for Becker's Pass Guarantee, please contact Becker at (877) 272-3926 or internationally (630) 472-2213.

CIA Exam Review:

Becker-The IIA CIA Exam Review is available as individual course parts* or as part of a study package, all of which include comprehensive review materials such as digital textbooks, multiple choice practice questions, practice tests, simulated exams, and a personalized study planner.

The CIA Essentials package includes a 24-month license to the course software for all three exam parts, while the CIA Premium and CIA Pro packages include unlimited licenses to all three exam parts, and the CIA single part courses includes a 24-month license to just one exam part. The license access period begins upon first login to the course.

Individual Course Part*	Essentials Package	Premium Package	Pro Package
24-Month Access	24-Month Access	Unlimited Access	Unlimited Access
$349 each	$899	$1,299	$1,599

More information about course study packages and supplemental support products are available at:
https://www.becker.com/cia-exam-review
https://www.becker.com/cia-exam-review/courses
https://www.becker.com/cia-review/single-part-courses
https://www.becker.com/cia-replacements-upgrades

Course Repeat Policy (The Becker Promise)

If you have a limited access license to Becker-The IIA CIA Exam Review Essentials course or access to one or more individual CIA Exam Review part courses, and do not pass all parts of the CIA Exam before your course access expires, you may request a one-time, 3-month license extension, at no additional fee, for all course parts for which you have fulfilled the requirements below:

- Correctly complete 90% of multiple-choice questions
- Complete both Simulated Exams with a score of at least 50% correct
- Provide an official score report, available in the IIA's Candidate Management System (CCMS), showing that you sat for the respective section of the exam and failed during your 24-month Becker license period. For example, to earn the Becker Promise for Part 1, you must provide a score report showing that you failed Part 1 of the exam during your 24-month Becker license period. You must submit the score report(s) showing the failed section(s) no later than 30 days after course expiration.

The Becker Promise is for a one-time, 3-month license extension for all eligible sections, which must be redeemed at the same time, and shall commence immediately upon confirmation by Becker staff of completion of above stated requirements.

If you need an additional extension beyond the 3-month period earned with the Becker Promise, you can select one of the options below within 30 days of the expiration of the 3-month extension:

- Upgrade to the Pro package for $700 to receive unlimited access to all three sections of the course with LiveOnline class access and printed textbooks, or
- Upgrade to the Premium package for $400 to receive unlimited access to all three sections of the course with printed textbooks, or
- Purchase a 3-month extension for $99 per part of the course you need access to.

If you do not meet the Becker Promise requirements listed above but would like to extend your course access, you may select one of the options below within 30 days after course expiration:

- Upgrade to the Pro package for $700 to receive unlimited access to all three sections of the course with LiveOnline class access and printed textbooks, or
- Upgrade to the Premium package for $400 to receive unlimited access to all three sections of the course with printed textbooks, or
- Purchase an additional 3-month extension for $99 per part of the course you need access to.

All license extensions or upgrades (i.e., the Becker Promise, individual part license extensions or unlimited access upgrades) must be completed within 30 days of course license expiration.

Term: The term of the license granted under this Agreement starts when you receive the Materials, as further delineated within the Term and Termination sections. The term of the license grant under this Agreement is contingent on the product offering you have selected (the "Term").

- **Limited Access:** Twenty-Four months after the date of purchase.
- **Unlimited Access:** Unlimited access to the Materials until you pass all three sections of the CIA exam. Becker may deactivate your access after 60 months. If Becker deactivates your access, you can obtain access for an additional 12 months by emailing proof that you are still studying for the CIA Exam to ExtendLicense@becker.com. Becker will accept the following forms of proof that you are still studying for the exam:

- Proof that you have paid the exam registration fees and are withing the 180 day exam authorization window, or
- Proof that you failed a section of the CIA Exam in the past 6 months

The name on the documents must match the name on the account. If you have provided valid documentation, Becker will extend (or restore) your access within 30 days.

CIA Exam Review Special Pricing

Returning Student Pricing

If you are a returning Becker student and did not qualify for Becker Promise extension or your license has been expired for more than 90 days, you may receive a 50 percent program cost savings on the purchase of a new Becker-The IIA CIA Exam Review package or individual course part purchase.

Individual course part purchases are only eligible for our Returning Student Discount on an individual course part purchase of the same part originally purchased. Students who purchased the Essentials CIA Review packages may purchase any one of the course packages or one single part using the Returning Student discount.

Switcher Pricing

If you purchased a CIA Exam Review package from a Becker competitor, you may switch to Becker and purchase any three-part Becker-The IIA CIA Exam Review package or single part course for up to 50% off. A valid receipt or receipts of at least $399 with another provider is required for proof of purchase and must not be eligible for the competitor's return policy. Students who have purchased less than $399 with a competitor are eligible for $100 off a Becker-The IIA CIA Exam Review course. This offer is only available on retail pricing and not stackable during promotions or using coupon codes.

Becker CIA Exam Review Pro and Premium Package Pass Guarantee

For students who want the highest level of assurance in their CIA Exam preparation, we offer the Becker Pass Guarantee as part of our Becker Pro and Premium CIA Exam Review packages. Students who purchase these packages and become Exam Day Ready℠, will test with confidence. If they don't pass, Becker will give them a one-time payment of $100 to help cover the cost of a re-take of that CIA Exam section.

To be eligible for Becker's Pass Guarantee, students must complete the following steps:

1. Become Exam Day Ready℠ (EDR) in the section of study prior to taking the CIA Exam for that section (for example, if you take the Part 1 exam on January 10, you must have achieved EDR on or before January 10 to be eligible for the Pass Guarantee):

- Achieving EDR for a section is defined as completing 80% or more of the concept videos in each module, correctly answering 80% or more of the multiple-choice questions (MCQs) in the practice section of each module and receiving a score of 50% or higher on the simulated exam within that part.
- Additional content, such as flashcards and practice tests are not included in EDR calculations.

2. Provide Becker with a copy of your official score report available in the IIA's Candidate Management System (CCMS) that shows proof that you failed the exam by emailing Becker at passguarantee@becker.com. Submitted documentation must include: Student Name, the exam taken, exam score, and exam date.

- Exam parts must be taken within 12 months from the date you purchased your Becker Pro or Premium CIA Exam Review Package.
- Parts not passed due to Exam no-shows, testing blackout periods, or being turned away from testing for any other reason do not qualify you for the Pass Guarantee.

- If purchasing through Becker's Flex Pay program, your account must be current (no missed payments or deferments)
- Requests for the Becker Pass Guarantee must be submitted no later than ninety (90) days after the date of a failed exam.

Upon confirmation by Becker of eligibility for the Becker Pass Guarantee, students will:

- Receive an e-mail communication to confirm their mailing address within thirty (30) days
- Receive $100 in the form of a virtual credit card with a one-time use limit from Becker within sixty (60) days

Students are limited to one $100 Becker Pass Guarantee payment.

Becker's CIA Pass Guarantee is only available for purchase in the United States unaffiliated with the following: purchases made through our Direct bill programs with Firms, Universities, International Partners, or other organizations are not eligible.

Becker reserves the right to deny the Pass Guarantee refund to any student who abuses the policy. Examples of abuse of the policy would be evidence to taking the exams when unprepared and/or not spending a sufficient amount of time in the Becker course before becoming EDR.

If you have any questions about your Eligibility for Becker's Pass Guarantee, please contact Becker at (877) 272-3926 or internationally (630) 472-2213.

CIA Challenge Exam Review:

Becker-The IIA CIA Challenge Exam Review is available as a study package, which includes comprehensive review materials such as a digital textbook, multiple choice practice questions, lecture videos, practice tests, simulated exams, and a personalized study planner.

The Challenge Essentials package includes an 18-month license to the course software. The license access period begins upon first login to the course.

Essentials Package	Premium Package
18-Month Access	Unlimited Access
$699	$949

More information about course study packages and supplemental support products are available at: https://www.becker.com/cia-challenge-exam-review-essentials-package

Course Repeat Policy (The Becker Promise)

If you have a limited access license to Becker-The IIA CIA Challenge Exam Review Essentials course, and do not pass the Challenge Exam before your course access expires, you may request a one-time, 3-month license extension, at no additional fee, for all course parts for which you have fulfilled the requirements below:

- Correctly complete 90% of multiple-choice questions
- Complete both Simulated Exams with a score of at least 50% correct

- Provide an official score report, available in the IIA's Candidate Management System (CCMS), showing that you sat for the Challenge Exam and failed during your 18-month Becker license period. You must submit the score report(s) showing the failed section(s) no later than 30 days after course expiration.

The Becker Promise is for a one-time, 3-month license extension, and shall commence immediately upon confirmation by Becker staff of completion of above stated requirements.

If you need an additional extension beyond the 3-month period earned with the Becker Promise, you can select one of the options below within 30 days of the expiration of the 3-month extension:

- Upgrade to the Premium package for $250 to receive unlimited access to the course with a printed textbook, or
- Purchase a 3-month extension for $99.

If you do not meet the Becker Promise requirements listed above but would like to extend your course access, you may select one of the options below within 30 days after course expiration:

- Upgrade to the Premium package for $250 to receive unlimited access to the course with a printed textbook, or
- Purchase an additional 3-month extension for $99.

All license extensions or upgrades (i.e., the Becker Promise, license extensions or unlimited access upgrades) must be completed within 30 days of course license expiration.

Term: The term of the license granted under this Agreement starts when you receive the Materials, as further delineated within the Term and Termination sections. The term of the license grant under this Agreement is contingent on the product offering you have selected (the "Term").

- **Limited Access:** 18 months after the date of purchase.

CIA Challenge Exam Review Special Pricing

Returning Student Pricing

If you are a returning Becker-The IIA CIA Challenge Exam Review student and did not qualify for Becker Promise extension or your license has been expired for more than 90 days, you may receive a 50 percent program cost savings on the purchase of a new Becker-The IIA CIA Challenge Exam Review package or individual course part purchase.

Switcher Pricing

If you purchased a CIA Challenge Exam Review package from a Becker competitor, you may switch to Becker and purchase any Becker-The IIA CIA Challenge Exam Review package for up to 50% off. A valid receipt or receipts of at least $399 with another provider is required for proof of purchase and must not be eligible for the competitor's return policy. Students who have purchased less than $399 with a competitor are eligible for $100 off a Becker-The IIA CIA Challenge Exam Review course. This offer is only available on retail pricing and not stackable during promotions or using coupon codes.

CPE Courses and Subscriptions:

CPAs and accountants holding other credentials are also required to take continuing professional education. With over 700 on-demand courses, 1,000 annual webcasts, and weekly podcasts, offers flexible, convenient learning in the topics that matter most.

Becker's CPE courses are available as individual courses or earn unlimited credits with one of our subscription packages. Each one provides increasing levels of access to the Becker CPE catalog, as outlined below:

Individual Courses	Essentials Subscription	Select Subscription	Prime Subscription	Prime 2-Year Subscription
12-Month Access	3-Month Access	12-Month Access	12-Month Access	24-Month Access
Starting at $29	$329	$499	$799	$1,429
Single course content	All foundational content	All foundational plus state & industry-specific content	All foundational, state & industry-specific, plus premium content	All foundational, state & industry-specific, plus premium content

More information about CPE courses and Subscriptions is available at: https://www.becker.com/cpe/courses

EA CE Subscription
With over 75 IRS-approved courses, Becker has the continuing education you need to meet your requirements, build essential skills, and stay aware of tax updates and changes.

Additional information about EA CE Subscription is available at Enrolled Agent Continuing Education (CE) Subscription | Becker

Becker Academy Courses:

Becker Academy is a series of self-paced, foundational accounting courses designed to refresh or address existing knowledge gaps in key accounting and individual taxation concepts while building confidence for success before or during exam review and is available as individual course parts* or as part package bundling including any current and all future courses. Each course includes comprehensive materials such as free diagnostic assessment that provides a personalized learning path, video lectures, PDF slide decks to accompany the lectures, multiple-choice homework and practice test questions, SkillBuilder solution videos, a post-assessment, and may include a capstone exercise.

The Becker Academy Bundle includes a 24-month license to the course software for all current and any future courses, while each individual Becker Academy course includes a 24-month license to just that single course. The license access period begins upon first login to the course.

Individual Course Part*	Becker Academy Bundle
24-Month Access	24-Month Access
$199 each	$349

More information about Becker Academy products visit:
https://www.becker.com/becker-academy-bundle
https://www.becker.com/financial-accounting-foundations-1-faf1
https://www.becker.com/financial-accounting-foundations-2-faf2
https://www.becker.com/individual-tax-foundations-itf-24-month-access
https://www.becker.com/cpa-review/bundles/managerial-accounting-foundations-maf-24-month-access

Term: The term of the license granted under this Agreement starts when you receive the Materials, as further delineated within the Term and Termination sections. The term of the license grant under this Agreement is twenty-Four months after the date of purchase.

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 program cost may be due to resume access.

Financial Aid and Financing:

While Becker does not offer Title IV Federal Financial Aid, we do offer 0% interest installment plans (known as Flex Pay) on eligible CPA Exam Review, CMA Exam Review, EA Exam Review, CIA Exam Review, CIA Challenge Exam Review, and CPE packages as well as various exam review package upgrades and single section courses. All applicants are pre-approved for 0% Flex Pay financing. A one-time, $49, $69, $89 or $119 non-refundable processing fee applies based on the product and terms selected. A downpayment is required when financing CPA Concierge package purchases.

CPA Exam Review Flex Pay Options

- 6 or 12-month installment plans on all available CPA Exam Review package purchases (Advantage, Premium, Pro, Pro+, and Concierge).
- 24-month installment plan is available on Advantage and Premium package purchases.
- A downpayment is required when financing the CPA Concierge package or upgrading to the Concierge package. Call the Becker Sales Team to learn more and to order Concierge using Flex Pay financing. In the US call 877-272-3926 - option 1. Outside of the US call 630-472-2213 - option 1.
- 6-month installment plans available on CPA Single Part Courses (AUD, FAR, REG, BAR, ISC, and TCP).
- CPA Exam Review Upgrades:
    - 6-month installment plans are available on the Advantage to Premium and Premium to Pro package upgrades.
    - All other CPA Exam Review upgrades offer 6- or 12-month installment plans.

CMA Exam Review Flex Pay Options

- 6- or 12-month installment plans on all CMA Exam Review package purchases (Advantage, Pro, and Pro+).
- 6-month installment plans available on CMA Single Part Courses (Part 1 and Part 2) as well as CMA package upgrade (Advantage to Pro or Advantage to Pro+ upgrade).

EA Exam Review Flex Pay Options

- 3-month installment plans on EA Exam Review Pro and Premium package purchases.

CIA Exam Review Flex Pay Options

- 3, 6, or 12-month installment plans available on CIA Exam Review Pro and Premium package purchases.
- 3-month installment plans on CIA Exam Review Essentials package purchases.

CIA Challenge Exam Review Flex Pay Options

- 3-month installment plans on CIA Exam Review Essentials and Premium package purchases.

CPE Flex Pay Options

- 6-, 12-, and 24-month installment plans are available on CPE 2-Year Prime Package purchases.

By selecting a Flex Pay plan, you agree to make all required monthly payments outlined during checkout according to the selected plan. Failure to make each monthly payment may result in suspension of your license.

If your license is suspended, you will be required to pay all applicable past due amounts to bring your payments current and, at Becker's sole discretion, be subject to a re-activation fee of $200 to have your license reinstated. Multiple suspensions during your Flex Pay plan will be considered a material breach which may result in termination of your license.

By entering into a Flex Play plan during checkout, you acknowledge and agree that you may be liable for any expenses related to enforcement of the Flex Pay terms of service.

Printed Materials:

Becker study packages that include printed materials include one (1) copy of these materials in the cost of the package, which you will release for shipment from the course software home page when you are ready to study each section. Additional copies of updated printed materials are available on the Website at an additional cost. Upon receipt of your materials, be sure to inspect them for accuracy or damaged items as claims for missing, damaged, or defective items will only be honored within 90 days of receipt.

Cancellations and Refunds:

A license or subscription can be cancelled at any time, however, eligibility for a refund is outlined in the Refund Policy sections below.

Becker Refund Policy

Refund requests must be made within ten (10) calendar days from your initial date of purchase. Becker will issue the refund, minus any non-refundable fees within thirty days of receiving the request (or from date of printed materials return, if applicable). **Applicable in all states except those noted here.*

Program Specific Refund Policies

CPA Exam Review	CMA Exam Review	EA Exam Review	CIA Exam Review	CIA Challenge Exam Review	CPE & EA CE	Becker Academy
Refunds requests will be issued only within the standard ten (10) day policy listed above.	Refunds requests will be issued only within the standard ten (10) day policy listed above.	Refunds requests will be issued only within the standard ten (10) day policy listed above.	Refunds requests will be issued only within the standard ten (10) day policy listed above.	Refunds requests will be issued only within the standard ten (10) day policy listed above.	Refunds will be offered within ten (10) days provided that no courses have been completed in that ten-day period. Refunds will not be given for single CPE course purchases.	Refunds requests will be issued only within the standard ten (10) day policy listed above.

Iowa Students

Becker shall refund all charges to any student who withdraws within the first two calendar weeks of instruction.

Becker shall make a pro rata refund of charges to any student who terminates their product after two calendar weeks, of 95% of the amount charged to the student multiplied by the ratio of the number of calendar days remaining in the subscription period to the total number of calendar days in the subscription period. If a student has completed sixty percent or more of a subscription period, Becker is not required to refund charges.

When a student terminates a product after the first two calendar weeks due to the student's physical incapacity or, for a program that requires classroom instruction, due to the transfer of the spouse's employment to another city, the student shall receive a refund of the charges in an amount that equals the amount charged to the student multiplied by the ratio of the remaining number of calendar days in the subscription period to the total number of calendar days in the subscription period.

A refund of charges shall be provided to the student within forty-five days following the date of the institution's determination that the student has terminated their product.

A student who terminates their product shall not be charged any fee or other monetary penalty for terminating, other than a reduction in program cost refund as specified above.

Louisiana Students
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 program cost, 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 program cost, 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 program cost, 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.

Nevada Students
If a student withdraws after accessing the program purchased and before completing more than 60% of the program content, Becker shall refund to the student a pro rata amount of the program cost, minus 10 percent of the program cost or $150, whichever is less.

If a refund is owed, Becker shall pay the refund to the person or entity who paid the program cost within 15 calendar days after the date of cancellation by a student of their enrollment.

Refunds for programs which include printed materials
Upon notice of cancellation, if your program included printed materials (i.e., textbooks and/or flashcards), you must return all printed materials within ten (10) business days from the date of cancellation to receive your refund. Upon receipt of such printed materials, Becker will refund your program cost, minus any non-refundable fees outlined below, within thirty (30) days. The shipping costs to return printed materials is your sole responsibility. All textbooks should be returned to the following address:

Attn: Becker Returns
1799 Hwy 50 East
Linn, MO 65051

For the avoidance of doubt, any content you printed or materials you downloaded related to any of Becker's programs may not be transferred to another person or sold to another person.

Non-Refundable Items
Printed flashcards, supplemental multiple-choice questions, and replacement printed textbooks are non-refundable products. Shipping fees are also non-refundable.

Flex Pay installment fees and shipping fees which are summarized below are non-refundable and your refund will be less these fees.

Flex Pay Fees			
3-Month Plan	6-Month Plan	12-Month Plan	24-Month Plan
$49	$69	$89	$119

Shipping Fees		
Standard (US only)	Express (US only)	International (outside the US)
$30	$45	$145

CPA and CMA Exam Review Add-On and Replacement Textbook Prices with Shipping Fees Included		
Standard (US only)	Express (US only)	International (outside the US)
$125	$170	$270

EA and CIA Exam Review Add-On and Replacement Textbook Prices with Shipping Fees Included		
Standard (US only)	Express (US only)	International (outside the US)
$75	$125	$220

STATE SPECIFIC INFORMATION & STUDENT FEEDBACK

Becker can be contacted at https://www.becker.com/contact-us or by phone at 877.272.3926 with complaints or concerns. We strive to resolve complaints or concerns within 3 business days, if resolution isn't possible in that timeframe, we will reach out to you within that timeframe to gather appropriate information. At this time, we will communicate our plan to move forward and provide an estimated timeline for resolution.

Alabama: Students who have not satisfactorily resolved their complaints with Becker can file complaints with the Alabama Community College System Private School Licensure Division at https://psl.asc.edu/External/Complaints.aspx.

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.

California: Becker Professional Education has been approved by the California Tax Education Council to offer continuing education courses that count as credit towards the annual "continuing education" requirement imposed by the State of California for CTEC Registered Tax Preparers. A listing of additional requirements to register as a tax preparer may be obtained by contacting CTEC at P.O. Box 2890, Sacramento, CA, 95812-2890, toll-free by phone at (877) 850-2832, or on the Internet at www.ctec.org.

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

Process for Filing a Complaint with the Kentucky Commission on Proprietary Education
To file a complaint with the Kentucky Commission on Proprietary Education, each person filing must submit a signed and completed Form to File a Complaint, Form PE-24, 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 at: https://kcpe.ky.gov/Documents/FormtoFileaComplaint.pdf"

Louisiana: Student complaints relative to actions of school officials shall be address to the Louisiana Board of Regents, Proprietary Schools Section, P.O. Box 3677, Baton Rouge, LA 70821-3677, Phone 225/342-7084, only after the student has unsuccessfully attempted to resolve the matter with the school after having first filed a written and signed complaint with the school's officials.

Becker Professional Education is licensed by the LA Board of Regents and adheres to the rules and regulations of the LA Proprietary Schools Advisory Committee.

Nebraska: The student may contact the Program Director of Private Postsecondary Career Schools at the Nebraska Department of Education by writing or calling: 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: 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/.

Nevada operates a student indemnification fund which may be used to indemnify any student or enrollee who has suffered damage because 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.
Online: www.becker.com Administrative Offices: 218 Liberty St., Warren, PA 16365

ACADEMIC POLICIES

CPA Exam Review:

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

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

Academic Progress and Certificates of Completion
The purpose of Becker's CPA Exam Review program is to prepare students for the corresponding licensure exam. Therefore, while Becker does provide visibility to individual course progression through the course software, Becker does not issue grades, track formal academic progress, nor award degrees or diplomas at course completion. Completion of the program is not required to be eligible to sit for the corresponding licensure exam. Certificates of completion for exam review programs may be requested for individual purposes (such as employer verification) based upon successful completion of the Becker Promise requirements.

Attendance
Viewing pre-recorded lectures in the Learning Management System or attending Live or Live Online lectures is encouraged as an essential component of preparing for the Exam, but is not required, as Becker does not track attendance for completion or standards of academic progress.

Live and Live Online Course Schedules
Live and Live Online CPA course lectures are available as part of designated study packages to supplement the self-study materials. Becker posts available Live and Live Online CPA class schedules under the CPA Menu at www.becker.com. You need to be logged in with your credentials and have an eligible course purchase to enroll in Live or Live Online courses. Course schedules are subject to change. Alternate scheduling options can be accessed on our website or by calling our Student Services team at 877-CPA-EXAM.

CMA Exam Review:

Entrance Requirements
Any student may purchase the CMA Exam Review course at any time and there are no prerequisites or entrance requirements. There are no deadlines for purchasing the 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.

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

Academic Progress and Certificates of Completion
The purpose of Becker's CMA Exam Review program is to prepare students for the corresponding licensure exam. Therefore, while Becker does provide visibility to individual course progression through the course software, Becker does not issue grades, track formal academic progress, nor award degrees or diplomas at course completion. Completion of the program is not required to be eligible to sit for the corresponding licensure exam. Certificates of completion for exam review programs may be requested for individual purposes (such as employer verification).

Attendance
Viewing pre-recorded lectures in the Learning Management System or attending Live or Live Online lectures is encouraged as an essential component of preparing for the Exam, but is not required, as Becker does not track attendance for completion or standards of academic progress.

EA Exam Review:

Entrance Requirements
Any student may purchase the EA Exam Review course at any time and there are no prerequisites or entrance requirements. There are no deadlines for purchasing the 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.

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

Academic Progress and Certificates of Completion
The purpose of Becker's EA Exam Review program is to prepare students for the corresponding licensure exam. Therefore, while Becker does provide visibility to individual course progression through the course software, Becker does not issue grades, track formal academic progress, nor award degrees or diplomas at course completion. Completion of the program is not required to be eligible to sit for the corresponding licensure exam. Certificates of completion for exam review programs may be requested for individual purposes (such as employer verification).

Attendance

Viewing pre-recorded lectures in the Learning Management System or attending Live or Live Online lectures is encouraged as an essential component of preparing for the Exam, but is not required, as Becker does not track attendance for completion or standards of academic progress.

CIA Exam Review:

Entrance Requirements
Any student may purchase Becker-The IIA CIA Exam Review course at any time and there are no prerequisites or entrance requirements. There are no deadlines for purchasing the 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.

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

Academic Progress and Certificates of Completion
The purpose of Becker-The IIA CIA Exam Review program is to prepare students for the corresponding licensure exam. Therefore, while Becker does provide visibility to individual course progression through the course software, Becker does not issue grades, track formal academic progress, nor award degrees or diplomas at course completion. Completion of the program is not required to be eligible to sit for the corresponding licensure exam. Certificates of completion for exam review programs may be requested for individual purposes (such as employer verification).

Attendance
Viewing pre-recorded lectures in the Learning Management System or attending Live Online lectures is encouraged as an essential component of preparing for the Exam, but is not required, as Becker does not track attendance for completion or standards of academic progress.

CIA Challenge Exam Review:

Entrance Requirements
Any student may purchase Becker-The IIA CIA Challenge Exam Review course at any time and there are no prerequisites or entrance requirements. There are no deadlines for purchasing the 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.

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

Academic Progress and Certificates of Completion
The purpose of Becker-The IIA CIA Challenge Exam Review program is to prepare students for the corresponding licensure exam. Therefore, while Becker does provide visibility to individual course progression through the course software, Becker does not issue grades, track formal academic progress, nor award degrees or diplomas at course completion. Completion of the program is not required to be eligible to

sit for the corresponding licensure exam. Certificates of completion for exam review programs may be requested for individual purposes (such as employer verification).

Attendance
Viewing pre-recorded lectures in the Learning Management System is encouraged as an essential component of preparing for the Exam, but is not required, as Becker does not track attendance for completion or standards of academic progress.

CPE Courses and Subscriptions:

Entrance Requirements
Any student may purchase a CPE course or subscription at any time and there are no prerequisites or entrance requirements. There may be specific deadlines for completing the minimum required CPE credits based on your individual credential and jurisdiction. Please refer to your jurisdiction's website for additional information.

Attendance and Certificates of Completion
Minimum required participation in an on-demand course or successful completion of a final exam in a webcast course are required to receive certificates of completion in Continuing Professional Education (CPE) courses. Certificates of completion are issued and accessible through the learning management system within two (2) business days of completion.

Becker Academy:

Entrance Requirements
Any student may purchase Becker Academy courses at any time and there are no prerequisites or entrance requirements. There are no deadlines for purchasing the 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.

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

Academic Progress and Certificates of Completion
The purpose of Becker Academy is to refresh knowledge or address existing knowledge gaps in key accounting concepts, but the content does not prepare a candidate alone for any licensure or credentialing exam. Therefore, while Becker does provide visibility to individual course progression through the course software, Becker does not issue grades, track formal academic progress, nor award degrees or diplomas at course completion. Completion of the program is not required to be eligible to sit for any licensure exam. Certificates of completion Becker Academy programs may be requested for individual purposes (such as employer verification).

Attendance
Viewing pre-recorded lectures in the Learning Management System is encouraged as an essential component of the course, but is not required.

Student Records:

Student academic records, including courses enrolled, dates of attendance and completion status are retained for as long as required under applicable state law or Becker's records retention policy. Student payment and refund records are retained for as long as required under applicable state law or Becker's records retention policy. For information about obtaining records, contact Becker Student Service in writing or by phone. Strictly limited access to student records ensures confidentiality.

Becker Professional Education – Student Records
399 South Spring Avenue, Ste. 108
St. Louis, MO 63110
P: 877-272-3926
E: beckercustomerservice@becker.com

Disability Accommodations:

Becker Professional Education (Becker) is committed to providing reasonable accommodations for qualified users with disabilities. Becker maintains a process for users should they wish to request an accommodation. To start that process, users must contact Becker's Regulatory and Compliance Manager by calling 312-651-1423 or by email at BeckerADA@becker.com. Please note, as part of the process, users are required to submit a request form along with appropriate and adequate supporting documentation for review.

Career Services and Placement Assistance:

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

Other Services:

Becker Professional Education does not offer residential housing, board, or counseling services.

PERSONAL CONDUCT

Becker Professional Education expects all students, regardless of delivery format, 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.

Student Code of Conduct:

Article I - Definitions

1. The term "Becker" means Becker Professional Development Corporation, d/b/a, Becker Professional Education.
2. The term "student" includes all persons taking courses or receiving services or materials from Becker in any delivery format (in person, online or self-study).
3. The term "instructor" means any person hired by or contracted with Becker to conduct instructional activities, either in person or online.
4. The term "Becker staff" means any person employed by Becker or McKissock, LLC.
5. The term "member of the Becker community" includes students, instructors, or Becker staff, and or any other individuals associated with Becker. The Student Services leader, or designee, shall determine a person's status in a particular situation.
6. The term "Becker premises" includes all land, buildings, facilities, and other property in the possession of or owned, used, leased, or controlled by Becker (including parking lots, adjacent streets, and sidewalks).

7. The term “judicial advisor” means a Becker official, authorized on a case-by-case basis by the Student Services leader, or designee, to determine whether a student has violated the Student Code of Conduct and impose sanctions upon students found to have violated the Student Code of Conduct. Nothing shall prevent the Student Services leader, or designee, from authorizing the same judicial advisor to impose sanctions in all cases.
8. The term “shall” be used in the imperative sense.
9. The term “may” be used in the permissive sense.
10. The Student Services leader, or designee, is that person designated by the President of Becker to be responsible for administration of the Student Code of Conduct.
11. The term “policy” is defined as the written regulations of Becker as found in, but not limited to, the Terms of Service, End User License Agreement (EULA), In-Class Policies and Procedures, and catalogs.
12. The term “organization” means any number of persons who have complied with the formal requirements for Becker recognition/registration.

Article II - Judicial Authority

1. The Student Services leader shall develop procedures for administration of the judicial program and for the conduct of hearings, which are not inconsistent with provisions of the Student Code of Conduct.
2. Decisions made by the Student Services leader shall be final, pending the normal appeal process.

Article III - Proscribed Conduct

Jurisdiction of Becker

The Code of Conduct applies to student behavior that affects the Becker community, irrespective of where that conduct may occur.

Conduct – Rules and Regulations

Any student found to have committed the following misconduct may be subject to disciplinary sanctions outlined in Article IV. (This list is not all-inclusive but does include categories of misconduct as defined by Becker.)

1. Acts of dishonesty, including but not limited to the following:
    a) Furnishing false information to any Becker official, instructor, or office.
    b) Forgery, alteration or misuse of any Becker document, record, or instrument of identification. This includes, but is not limited to, Becker Promise documents, performance summary, scholarship documents, and verification documents for affiliation with a firm or society.
    c) Computer piracy, including duplication or sharing of course access or login information, computer software, copyright infringement and unauthorized computer entry.
2. Illegal copying or reproduction of any Becker course materials or knowingly purchasing counterfeit materials from an illegal source.
3. Disruption or obstruction of teaching, administration, disciplinary proceedings, and other Becker activities.
4. Physical abuse, verbal abuse, threats, intimidation, harassment, including but not limited to sexual harassment, coercion and/or other conduct that threatens or endangers the health or safety of any person, either by phone, online or on Becker premises or at any Becker-sponsored activity.
5. Attempted or actual theft of and/or damage to property of Becker or property of a member of the Becker community or other personal or public property.
6. Gambling on Becker premises, at Becker functions or through the use of Becker equipment.
7. Failure to comply with directions of Becker officials or law enforcement officers acting in performance of their duties and/or failure to identify oneself to these persons when requested to do so.

8. Unauthorized possession, duplication, or use of keys to any part of Becker premises, or unauthorized entry to or use of Becker premises.
9. Violation of published Becker Terms of Service, Terms of Use, end user license agreement (EULA) or other rules or regulations.
10. Violation of federal, state, or local law on Becker premises or at Becker-sponsored or Becker-supervised activities, or other violation of federal, state, or local law which has an adverse effect on the Becker community.
11. Use, possession, or distribution of narcotic or other controlled substances or being under the influence of such substances while on Becker premises or at a Becker-sponsored or Becker-supervised activity.
12. Use, possession, or distribution of alcoholic beverages, except as expressly permitted by law and Becker regulation; or public intoxication on Becker premises.
13. Illegal or unauthorized possession of firearms, explosives, other weapons, or dangerous chemicals on Becker premises or at any Becker-sponsored activity.
14. Participation in a campus demonstration that disrupts normal operations of Becker or infringes on rights of other members of the Becker community; leading or inciting others to disrupt the scheduled and/or normal activities within any Becker building or area; intentional obstruction that is unreasonable and interferes with freedom of movement and/or free flow of pedestrian or vehicular traffic on Becker premises or at a Becker-sponsored or supervised activity.
15. Conduct that is disorderly, lewd, or indecent; breach of peace; or aiding, abetting, or procuring another person to breach the peace on Becker premises or at functions sponsored by the Becker community.
16. Aiding, abetting, or inducing another to commit a violation of the Student Code of Conduct.
17. Theft or other abuse of Becker computer systems including but not limited to:
    a) Unauthorized entry into a file, to use, read or change contents, or for any other purpose.
    b) Unauthorized transfer of a file.
    c) Unauthorized use of another individual's identification and password.
    d) Use of Becker computing systems to interfere with work of another student, instructor, or Becker official.
    e) Use of Becker computing systems to send obscene or abusive messages.
    f) Use of Becker computing systems to interfere with normal operation of Becker.
    g) Introduction, reproduction and/or promulgation of any computer virus, malware, trojan horse or time bomb.
18. Abuse of the judicial or disciplinary system, including, but not limited to:
    a) Failure to appear before a judicial advisor or Becker official.
    b) Falsification, distortion, or misrepresentation of information before a judicial advisor.
    c) Disruption or interference with orderly conduct of a judicial proceeding.
    d) Knowingly instituting judicial proceedings without good cause.
    e) Attempting to discourage an individual's proper participation in, or use of, the judicial system.
    f) Attempting to influence the impartiality of a judicial advisor prior to, and/or during, the course of the judicial proceeding.
    g) Harassment (verbal or physical) and/or intimidation of a judicial advisor prior to, during and/or after a judicial proceeding.
    h) Failure to comply with sanction(s) imposed under the Student Code of Conduct.
    i) Influencing or attempting to influence another person to commit an abuse of the judicial system.

<u>Violation of Law and Becker Action</u>

1. If a student is charged with a violation of federal, state, or local law, Code of Conduct proceedings may be initiated if the violation of law holds the potential of an adverse impact on the Becker community.
2. Becker proceedings may be instituted against a student charged with violation of a federal, state, or local law that is also a violation of the Student Code of Conduct (for example, if both violations result from the same factual situation), without regard to the pendency of civil litigation or criminal arrest and prosecution. Proceedings under this Code may be carried out prior to, simultaneously with, or following civil or criminal proceedings off campus.
3. When a student is charged by federal, state, or local authorities with a violation of law, the Becker judicial advisor may, at his/her discretion, request or agree to special consideration for that individual because of his/her status as a student. If the alleged offense is also the subject of proceeding before a judicial advisor under the Student Code of Conduct, however, the Becker judicial advisor may advise authorities of the existence of the Student Code of Conduct and of how such matters will be handled internally with the Becker community. Becker will cooperate fully with law enforcement and other agencies in enforcing criminal law on Becker property and in the conditions imposed by criminal courts for rehabilitation of student violators. Individual student or instructors, acting in their personal capacities, remain free to interact with a governmental representative or law enforcement official as they deem appropriate.

Article IV - Judicial Policies

Charges and Hearings

1. Any member of the Becker community may file charges against any student for misconduct. Charges shall be prepared in writing and directed to the Student Services leader or the designated judicial advisor. Any charge should be submitted as soon as possible after the event takes place.
2. The judicial advisor may investigate to determine if charges have merit and/or if they can be resolved by mutual consent of parties involved on a basis acceptable to the judicial advisor (such as mediation). Such disposition shall be final, and there shall be no subsequent proceedings.
3. All charges shall be presented to the accused student in written form. A time will be set for a hearing, not less than two, nor more than 15 calendar days after the student has been notified. Maximum time limits for scheduling of hearings may be extended at the discretion of the judicial advisor.
4. Hearings shall be conducted by the judicial advisor according to the following guidelines:

a) Hearings shall be conducted in private.

b) Admission of any person to the hearing shall be at the discretion of the judicial advisor.

c) In hearings involving more than one accused student, the judicial advisor, at his/her discretion may permit hearings concerning each student to be conducted together.

d) The complainant and accused have the right to be assisted by any advisor they choose, at their own expense. The advisor may be an attorney. The complainant and/or accused are responsible for presenting his/her own case and, therefore, advisors are not permitted to speak or to participate directly in any hearing before a judicial advisor.

e) The complainant, accused and judicial advisor shall have the privilege of presenting witnesses, subject to the right of cross-examination, by the judicial advisor.

f) Pertinent records, exhibits, and written statements may be accepted as evidence for consideration by the judicial advisor.

g) All procedural questions are subject to the final decision of the judicial advisor.

h) After the hearing, the judicial advisor shall determine whether the student has violated the specific section(s) of the Student Code of Conduct that the student is charged with violating.

i) The judicial advisor's determination shall be made based on whether it is more likely than not that the accused student violated the Student Code of Conduct.

5. There shall be a single verbatim record, such as a tape or digital recording, of all hearings before a judicial advisor. The record shall be the property of Becker, shall be retained in a separate disciplinary file and retained in accordance with the Becker's record retention procedures. Recordings are not done during deliberations, as these are held in private. All recordings are considered Becker property.
6. Except in the case of a student charged with failing to obey the summons of a judicial advisor or Becker official, no student may be found to have violated the Student Code of Conduct solely because the student failed to appear before a judicial advisor. In all cases, the evidence in support of the charges shall be presented and considered.

Sanctions

1. The sanctions listed below may be imposed upon any student found to have violated the Student Code of Conduct. The listing of the sanctions should not be construed to imply that students are entitled to progressive discipline. The sanctions may be used in any order and/or combination which Becker deems appropriate for the conduct in question.

a) Warning - A verbal or written notice to the student that the student is in violation of or has violated Becker regulations.

b) Probation - A written reprimand for violation of specific regulations. Probation is for a designated period and includes the probability of more severe disciplinary sanctions if the student is found to be violating any Becker regulation(s) during the probationary period.

c) Restitution - Compensation for loss, damage, or injury. This may take the form of appropriate service and/or monetary or material replacement.

d) Becker Expulsion - Permanent separation of the student from all Becker locations and or services and course access, without refund of paid program cost or fees.

2. More than one sanction listed above may be imposed for any single violation. In each case in which a judicial advisor determines that a student has violated the Student Code of Conduct, sanction(s) shall be determined and imposed by the judicial advisor. Following the hearing, the judicial advisor shall advise the accused in writing of his/her determination and of the sanction(s) imposed, if any.

Interim Suspension

In certain circumstances, the Student Services leader, or designee, may impose a Becker interim suspension prior to the hearing before a judicial advisor.

1. Interim suspension may be imposed:

a) to ensure the safety and well-being of members of the Becker community or preservation of Becker property.

b) to ensure the student's own physical or emotional safety and well-being; or

c) if the student poses a definite threat of disruption of or interference with the normal operation of Becker.

2. During the interim suspension, students shall be denied access to Becker premises (including classes and online course access) and/or all other Becker activities or privileges for which the student might otherwise be eligible, as the Student Services leader, or designee, or the judicial advisor may determine to be appropriate.

Appeals

1. A decision reached by the judicial advisor, or a sanction imposed by the judicial advisor may be appealed by the accused student or complainant to the Student Services leader, or designee, within the course session in which the sanction occurs, or within the time frame otherwise identified in the sanction notice. Such appeals shall be in writing. In cases where the Student Services leader, or designee, is the judicial advisor, the

appeal shall be directed to the next administrative level, the contact for which will be identified in the sanction notice.

2. Except as required to explain the basis of new evidence, an appeal shall be limited to review of the verbatim record of the initial hearing and supporting documents for one or more of the following purposes:

a) To determine whether the original hearing was conducted fairly considering the charges and evidence presented, and in substantial conformity with prescribed procedures giving the complaining party a reasonable opportunity to prepare and present evidence that the Student Code of Conduct was violated and giving the accused student a reasonable opportunity to prepare and present a rebuttal of those allegations.

b) To determine whether the decision reached regarding the accused student was based on reasonable evidence; that is, without substituting his/her judgment for that of the judicial advisor, the appellate decision-maker shall consider whether the facts in the case were reasonably sufficient to establish that a violation of the Student Code of Conduct occurred.

c) To determine whether the sanction(s) imposed were reasonably appropriate for the violation of the Student Code of Conduct the student was found to have committed.

d) To consider new evidence, sufficient to alter a decision or other relevant facts not brought out in the original hearing, because such evidence and/or facts were not known to the person appealing at the time of the original hearing.

3. If the Student Services leader, or designee, upholds an appeal, the matter shall be remanded to the judicial advisor for re-opening of the hearing to allow reconsideration of the original determination and/or sanction(s).

National Instructors

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Mike was also an entrepreneur – owning and running his own IT consulting firm for 25 years.

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(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.

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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.

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