



**BECKER STUDENT CATALOG
AND POLICIES**

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GENERAL INFORMATION

Vision:

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

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 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:

Mike Duran, Executive Chairman
Jeff James, Chief Executive Officer
Mark Coomes, Chief People Officer
Tyler Duncan, VP Corporate Development & Decision Analytics
Jim Fox, Chief Financial Officer
Michelle Franchi, President of Colibri Ecosystems
Kim Wells, Chief Marketing Officer
Tom Wilhelm, VP Platform Management

Administrative office address:

Becker Professional Education
218 Liberty St.
Warren, PA 16365

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, 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 four course parts that align to the sections of the CPA Exam - Auditing,

Business, Financial and Regulation. Students may purchase a study package containing all four parts or purchase individual course parts. All course sections include a user license to access to Becker's online course software for at least 24-months, beginning on the date of first login to the course software.

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 LiveOnline lectures determined by the study package purchased:

- **Self-Study Online** – All course purchases include a license to access to Becker's self-study online course software. The online self-study format provides a totally portable, multimedia-based format with engaging pre-recorded lectures by Becker's national faculty, multiple choice questions, simulations, and practice exams, as well as Becker's Adapt2U Technology, powered by Sana Labs award-winning A.I. technology, which provides personalized review sessions that help you make the most of your valuable study time.
- **Live** – The supplemental live classroom lectures mirror the lectures in our self-study software but 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.
- **Live Online** – Becker's Live Online 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 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 (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 LiveOnline lectures are available within select CPA Exam review packages and include 18 hours of live faculty instruction in Auditing and Attestation. *

Business (BEC)

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

Financial (FIN)

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 LiveOnline lectures are available within select CPA Exam review packages and include 30 hours of live faculty instruction in Financial Accounting and Reporting. *

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

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

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, 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.
- **Live Online** – Becker's Live Online 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 (*anticipated scheduling starting in July 2021*).

Becker's CMA Exam Review courses are not required to be eligible to take the CMA 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 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>

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 600 individual courses and 3 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 (LiveOnline)** – 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

TUITION AND FEES

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 academic support services. The applicable license access period is shown with current tuition below and begins upon first login to the course.

Individual Course Part	Advantage Package	Premium Package	Pro Package
24-Month Access	24-Month Access	Unlimited Access	Unlimited Access
\$799	\$2,399	\$2,999	\$3,499

More information about course study packages and other ancillary study products are available at:

<https://www.becker.com/cpa-review/courses>.

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

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.

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 tuition 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 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 the Premium package for 50% off. 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](#).

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 and essay practice questions, digital flashcards, exam tips, progress tests, quiz assessments and a mock exam.

The CMA Advantage package includes a 24-month license to the course software and digital eBooks, while Becker's CMA Pro package includes an unlimited software license, printed textbooks, 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
24-Month Access	24-Month Access	Unlimited Access
\$899	\$1,499	\$2,099

* Individual CMA course part purchases are expected to be available beginning in April 2021.

More information about course study packages is available at:

<https://www.becker.com/cma-review/courses>

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) & Essays
- 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 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.

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 tuition savings on the purchase of a new Becker CMA package or individual course part purchase (when available).

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 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.

CPE Courses and Subscriptions:

Becker's CPE courses are available as individual courses or as part of one of our subscription packages that provide increasing levels of access to the Becker CPE catalog, as outlined below:

Individual Courses	Essentials Subscription	Select Subscription	Prime Subscription
12-Month Access	3-Month Access	12-Month Access	12-Month Access
Starting at \$29	\$299	\$399	\$699
Single course content	All foundational content	All foundational plus state & industry-specific content	All foundational, state & industry-specific, plus premium content

More information about course study packages is available at: <https://www.becker.com/cpe/courses>

Savings Verification:

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

Financial Aid and Financing:

While Becker does not offer Title IV Federal Financial Aid, we Becker offers 6- or 12-month installment plans on eligible purchases over \$500. A 24-month installment plan is available on CPA Advantage package purchases. A one time, \$49, \$69 or \$99 non-refundable processing fee applies. All applicants are pre-approved.

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 in order 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 accepting 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.

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) business days from your initial date of purchase. Becker will issue the refund, minus any non-refundable fees or completed CPE course fees outlined below, within thirty days of receiving the request (or from date of printed materials return, if applicable).

Program Specific Refund Policies

CPA Exam Review	CMA Exam Review	CPE Subscriptions/Certificates
Refunds are only issued for the full bundle purchased. Becker will not issue partial refunds for unused bundle features, such as Live or LiveOnline instruction or tutoring.	Refunds are only issued for the full bundle purchased. Becker will not issue partial refunds for unused bundle features, such as Live or LiveOnline instruction or tutoring.	Refunds will be pro-rated based upon the number of completed courses or webcasts. Each completed course or webcast will be assessed at the existing “per course” rate and deducted from the refund amount. Per course rates are listed in the CPE Course Catalog .

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

Any unused portion of the book fee will be refunded.

New Hampshire Students

Any buyer may cancel this transaction by submitting written notification of withdrawal any time prior to midnight of the third business day after the date of this transaction. All refunds shall be paid within 30 days upon written notification from a student of cancellation or withdrawal.

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

Refunds for programs which include printed materials

Upon notice of cancelation, 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 in order to receive your refund. Upon receipt of such printed materials, Becker will refund your tuition, 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
160 Finn Ct
Farmingdale, NY 11735

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 and supplemental multiple-choice questions are non-refundable ancillary products.

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		
6-Month Plan	12-Month Plan	24-Month Plan
\$49	\$69	\$99

Shipping Fees	
Standard	Express
\$30	\$45

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.

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

Process for Filing a Claim Against the Kentucky Student Protection Fund

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

The form can be found: <http://www.kcpe.ky.gov/forms/FormforClaimsAgainsttheStudentProtectionFund.pdf>

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

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

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

New Hampshire: Candidates may send comments or complaints regarding the Becker course, instructors or any other feedback on our Contact Us page or by calling Becker's Customer Service team at 800.868.3900. If a student complaint cannot be resolved after exhausting the Institution's grievance procedure, the student may file a complaint with the New Hampshire Department of Education, 101 Pleasant Street, Concord, NH 03301, 603.271.6443.

Nevada: 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 as a result of the discontinuance of operation of a postsecondary educational institution licensed in Nevada or the violation by a Nevada institution of any provision of the Nevada Revised statutes (394.383 to 394.560) or the regulations adopted pursuant thereto. The existence of this account does not create a right in any person to receive money from the account.

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

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 in order 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 LiveOnline 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 LiveOnline Course Schedules

Live and LiveOnline CPA course lectures are available as part of designated study packages to supplement the self-study materials. Becker posts available Live and LiveOnline 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 LiveOnline 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 in order 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 LiveOnline 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.

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 in order 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.

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 McKissock’s records retention policy. Student payment and refund records are retained for a minimum of 50 years. 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
218 Liberty St.
Warren, PA 16365

Telephone: 1-877-272-3926

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 Office of Student Disability Services (OSDS). The OSDS can be reached by calling 888-870-6529 or by email at adaofficer@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.

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" is used in the imperative sense.
9. The term "may" is 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.

Violation of Law and Becker Action

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 tuition 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 in light of 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).

FULL TIME FACULTY

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Director of Accounting Curriculum

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CPA Instructor

PUBLICITY WAIVER AND RELEASE DISCLOSURE

By enrolling in this course, the student:

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

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

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

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

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

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

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

The student releases and discharges Becker, its successors, assigns and any designee (including any agency, client, broadcaster, periodical or other publication) from any and all claims and demands arising out of or in connection with the use of such photographs, film, video or other images, sound recordings, or testimonial, including but not limited to any claims for defamation, invasion of privacy, right of publicity, emotional distress or any similar right. Furthermore, the student represents and warrants that any testimonial given is original and does not infringe upon copyright or proprietary rights of another person or entity.