



Become a CPA

A Solid Investment that Pays
Great Career Dividends



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Become a CPA

Becoming a Certified Public Accountant (CPA) significantly enhances both salary and advancement potential for young business professionals and can also open a variety of doors in all sectors of the business world—public, private, governmental, and not-for-profit.



Besides careers in public accounting firms, today's CPAs have a variety of other job options. These include white-collar crime specialists with the FBI, experts testifying in courts of law on forensic accounting findings, consultants helping families plan for their children's education, and Fortune 500 CFOs and CEOs.

Becoming a CPA is a step that sets one apart from the rest of the field. The CPA designation:

- Indicates a high level of education and mastery of a wide range of skills.
- Is recognized and valued by prospective employers because of the dedication necessary to become a CPA.
- Signifies honesty, objectivity, and financial expertise.
- Is a key requirement for advancement in many areas of the accounting profession.

Increased demand for CPAs

In recent years, three factors have combined to drive a higher demand for CPAs.

1. A renewed focus on business ethics

The biggest contributor to increased demand is heightened corporate accountability. As a consequence of catastrophic accounting scandals, the Sarbanes-Oxley (SOX) Act of 2002 mandated very strict governance requirements for corporations.

Companies must now critically scrutinize their entire accounting process, and corporate leaders—many of whom are not currently accounting experts—must personally attest to the integrity of their financial statements. As a result, CPAs are now more highly valued than ever before.

2. Business in a global economy

The proliferation of multi-national organizations has also fueled demand for CPAs—both internationally and domestically. CPAs who can adapt to other cultures and understand global business perspectives and regulations are extremely valuable.

3. New technology

CPAs with solid IT skills are needed to design, integrate, and implement advanced software systems, as well as serve as consultants to link hardware/software solutions with sound business plans.

Competition for CPAs at all levels is fierce. Employers have raised salaries and added bonuses and other attractive benefits to attract and retain these highly valued professionals. And many of these organizations offer internal promotions, providing a solid career path for those who exhibit loyalty while excelling in their roles.

The CPA—a multi-dimensional professional

As the traditional role of a CPA expands to include all aspects of business from performance to growth strategy, the future for CPAs is bright. Today's CPAs are leaders as well as close collaborators in high-profile organizational initiatives that require skills far beyond "number-crunching."

As critical members of cross-functional teams, CPAs must possess strong interpersonal and communication skills. Likewise, diplomacy and persuasion skills are necessary, as CPAs are frequently interpreting information and presenting it to non-financial audiences.

The 5 Core Competencies of the CPA*

1. Communications and leadership skills

Able to give and exchange information within a meaningful context and with appropriate delivery and interpersonal skills. Able to influence, inspire, and motivate others to achieve results.

2. Strategic and critical thinking skills

Able to link data, knowledge, and insight together to provide quality advice for strategic decision-making.

3. Focus on the customer, client, and market

Able to anticipate and meet the changing needs of clients, employers, customers, and markets better than competitors.

4. Interpretation of converging information

Able to interpret and provide a broader context using financial and non-financial information.

5. Technologically adept

Able to utilize and leverage technology in ways that add value to clients, customers, and employers.

*Source: CPA Vision, cpavision.org, and the American Institute of Certified Public Accountants

What CPAs do

CPAs typically begin their careers in public accounting because it gives them the fastest and broadest exposure to a variety of businesses. Many CPAs move into corporate positions as they advance in their careers, or pursue opportunities with governmental and not-for-profit entities. Others choose academia.

In addition to the typical accounting functions, there are many specialty disciplines:

- **Audit and Assurance** – Ensuring that financial statements properly reflect the financial performance of the company.
- **Tax and Financial Planning** – Recommending savings, investment, and tax options to eliminate debt, control expenses, minimize tax burdens, and optimize investments.
- **Internal Auditing** – Assessing the effectiveness of an entity's control structure either as an employee or an outside consultant. These professionals are in high demand as a result of new corporate governance regulations.
- **IT Services** – Designing, integrating, and implementing advanced software systems, acting as a bridge between hardware/software and organizational goals.
- **Forensic Accounting** – Preventing, detecting, and investigating financial frauds such as embezzlement, securities fraud, tax evasion, and money-laundering schemes. Demand for this specialty has grown significantly as a result of recent corporate scandals.
- **International Accounting** – Companies adopting International Financial Reporting Standards (IFRS) need accountants to help reconcile IFRS with U.S. GAAP. Professionals with knowledge of U.S. GAAP who work well in an international environment are increasingly in demand.

- **Environmental Accounting** – Addressing how companies can be both environmentally responsible and profitable. This includes focusing on a variety of projects like environmental compliance audits and managing and preventing claims and disputes.
- **Consulting Services** – Providing a variety of specialty services for companies, including performance management, financial planning, and strategy and operations planning.
- **Financial Analysis** – Evaluating business data, identifying trends, and participating in the long-term strategy of a firm.
- **General Accounting** – Processing journal entries, performing account analysis and reconciliation, and preparing payroll, sales, and use tax, and other local tax filings.

The Academic CPA

Regulatory changes have impacted the academic community as much as the business community. Industry demand has business program enrollments increasing at a time when a significant percentage of accounting professors near retirement. Many universities are suffering from a shortage of professors who are CPAs. Furthermore, colleges and universities must now offer new courses in areas such as internal auditing, enterprise risk management, forensic accounting, and ethics.

What CPAs earn

Factors such as geographic location, years of experience, level of education, and the size/revenue of an employer all play a role in determining the salary of a CPA. But in general, CPAs earn at least 10% more than non-CPAs in similar positions.

2006 Projected Accountant Salaries (Large Firms*)	Non-CPA Salaries Up To	CPA Salaries** Up To
Senior Manager/Director	\$130,000	\$143,000
Manager	\$95,000	\$104,500
Senior	\$75,000	\$82,500
1 to 3 Years	\$60,000	\$66,000
Up to 1 Year	\$52,000	\$57,200

Derived from Robert Half International 2006 Salary Guide; Public Accounting, Audit, Tax and Management Services.

*Large public accounting firms = \$250 million + in sales

Salary does not reflect overtime or bonuses which may be significant portions of compensation for these positions.

**CPAs earn up to 10% over peers without professional designations.

About the CPA license

Candidates must pass a rigorous, four-part exam called the "Uniform CPA Examination" that is prepared and administered by the American Institute of Certified Public Accountants (AICPA).

Candidates must also meet educational, work experience, and other requirements specific to the state or jurisdiction in which they intend to be licensed to practice. These requirements are determined by the appropriate State Board of Accountancy. There are 55 separate Boards of Accountancy, and all of these boards are members of the National Association of State Boards of Accountancy (NASBA).



Qualifying to take the Uniform CPA Examination

It's important to know the prerequisites of the state or jurisdiction in which you will apply for the CPA Exam and to plan to meet their individual requirements.

Currently, most states require the completion of all educational requirements before a candidate is qualified to take the CPA Exam. States generally require a bachelor's or higher degree, and in fact most states require 150 semester hours in specific subject areas as determined by the applicable State Board of Accountancy. Subject areas may include:

- **Accounting, including Accounting Principles, Cost Accounting, Federal Taxation, and Auditing**
- **Business Law, including coverage of the Uniform Commercial Code**
- **Finance**
- **Business Statistics**
- **Business and Accounting Electives**
- **Liberal Arts and Sciences**
- **Economic Principles**

Reciprocity among states

Because they use the Uniform CPA Examination, most states recognize the validity of licenses obtained from other states, and may allow you to claim credit for successful completion of the examination in another state if you submit affidavits proving you meet their criteria. However, this process can be complex and candidates are generally advised to apply to take the exam in the state they will be licensed to practice. Check for the specific rules that apply to you at www.nasba.org.

Applying to take the Uniform CPA Examination

Candidates should apply with the state or jurisdiction in which they intend to practice. The process consists of submitting forms and transcripts, along with fees, to the State Board or its designee.

Important items to note when applying:

- **Candidates may apply** to any state or jurisdiction, but may only register to take the exam in one jurisdiction at a time.
- **Candidates may take the exam** at any authorized test center in the United States. The test center doesn't need to be located within the jurisdiction in which a candidate applies.
- **Application and exam fees** for first-time candidates vary by state, but range from \$575 to \$800 for all four parts of the exam.
- **Applications** can be submitted at any time.
- **The application process** usually takes from six to eight weeks for first-time candidates.
- **Accuracy and thoroughness are important.** Incomplete applications are generally rejected.
- **The name on the application** submitted must exactly match the name on the two forms of valid identification that will be needed for admission to the testing center.
- **Official school transcripts** must be provided. Note: International degrees may also need to be submitted to an evaluation service. This may add time to the application process.

What to expect after you apply

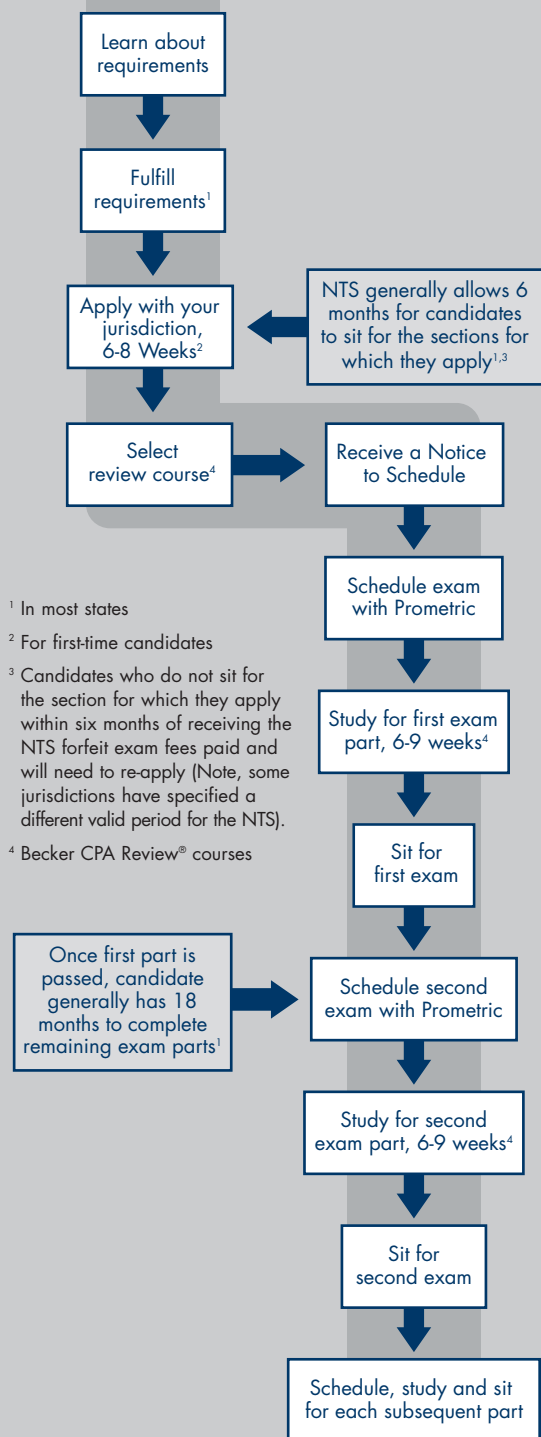
Approved candidates are sent a Notice to Schedule (NTS) by mail, e-mail, or fax. Candidates must have the NTS to schedule an actual test date at one of the 300 Prometric Test Centers across the United States and the five additional jurisdictions that are approved to administer the CPA Exam.

Generally, candidates must sit for their first exam within six months of receiving the NTS, although this can vary by jurisdiction.

Exams must be scheduled at least five days in advance of your choice of date. However, it is best to contact Prometric at least 45 days in advance to get your first choice of date and time. Test Center locations are available at www.prometric.com/cpa.



The CPA Exam Process



Navigating the complex CPA Exam process

For many years, the CPA Exam was only offered twice a year. Candidates in most states would set aside two full days in May or November to take the four-part exam. This grueling ordeal gave the CPA Exam its well-deserved reputation as being one of the most difficult licensure exams. Only about 10–12% of candidates passed all four parts the first time they took the exam.

Recognizing the changing demands of the profession, the AICPA and the Members of NASBA moved to a computer-based exam in 2004. This new exam focuses on both the knowledge and practical skills necessary for an entry level accountant.

The four parts of the exam can now be taken in any order, and one at a time if a candidate prefers.

Pass rates for the individual parts of the new computer-based exam have improved and are now 38–44%.

Q1	JAN OPEN	FEB OPEN	MAR CLOSED
Q2	APR OPEN	MAY OPEN	JUN CLOSED
Q3	JUL OPEN	AUG OPEN	SEP CLOSED
Q4	OCT OPEN	NOV OPEN	DEC CLOSED

Candidates can sit for the exam in the first two months of every calendar quarter. The third month of each quarter, when the exam is not administered, is set aside to maintain the database, perform administrative tasks, and issue exam grades.

A candidate may not take the same part of the exam more than once in a two-month testing window. For instance, a candidate who failed an exam in January would be required to wait until April to retake that part.



Candidates are generally allowed a rolling 18-month timeframe to take and pass all four exam parts. If a candidate fails to successfully pass the next three parts within that window, credit for the first part is lost. Credit for subsequent parts passed will also be invalidated 18 months after the exam dates, until the candidate has passed all four parts within 18 months.

Candidates who take the exam parts at a leisurely pace run the risk of paying additional application fees as well as possibly even needing to retake previously passed exam parts.

Valuable resources for CPA candidates	
Organization	Information
Prometric Testing Centers <i>prometric.com</i>	• CPA Exam Test Center locations
National Association of State Boards of Accountancy <i>nasba.org</i>	• State Boards of Accountancy • Links to jurisdictions' CPA licensing requirements
American Institute of Certified Public Accountants <i>cpa-exam.org</i> <i>aicpa.org</i>	• CPA Exam tutorial & sample test • CPA Exam Content Specification Outlines (CSOs)
Becker CPA Review <i>beckerCPA.com</i>	• CPA Exam Review courses and materials

The CPA Exam

The AICPA has made Content Specification Outlines (CSOs) that detail the specific testable content available at www.cpa-exam.org. Here is an outline of the CSOs:

Financial Accounting and Reporting (Financial)

1. Concepts and standards for financial statements
2. Typical items in financial statements
3. Specific types of transactions and events
4. Accounting and reporting for governmental entities
5. Accounting and reporting for nongovernmental and not-for-profit entities

Auditing and Attestation (Auditing)

1. Planning the engagement
2. Internal controls
3. Obtaining and documenting information
4. Reviewing the engagement and evaluating information
5. Preparing communications (reporting)

Regulation

1. Ethics and professional responsibility
2. Business law
3. Federal tax procedures and accounting issues
4. Federal taxation of property transactions
5. Federal taxation – individuals
6. Federal taxation – entities

Business Environment and Concepts (Business)

1. Business structure
2. Economic concepts
3. Financial management
4. Information technology
5. Planning and measurement

Exam format

During three of the exams (Financial, Auditing, and Regulation), candidates will face three consecutive “testlets” made up of multiple-choice questions, plus two additional testlets called simulations. At present, the Business Exam consists only of three multiple-choice question testlets, but the AICPA has projected that simulations will likely be added by 2007.

Simulations are a unique question format that allows the examiners to go in-depth in a particular subject area. They are similar in nature to case studies that will test candidates’ knowledge and skills using real-life work situations.

In the three exams that use simulations, 30% of a candidate’s score will be related to simulation performance. Approximately one-third of this 30% relates to the candidate’s ability to demonstrate effective writing skills. The three multiple-choice testlets consist of either 24 or 30 questions each, and are worth 70% of the CPA Exam points (100% for Business).

Sample simulation

Financial / Simulation #2

Stockholders' Equity

Time Remaining: 0 hours 39 minutes

Directions: Situation | Equity Section | Dividends | Treasury | EPS | Communication | Research | Resources

Field Co.'s stockholders' equity account balances at December 31, 20X1, were as follows:

Common stock	\$ 800,000
Additional paid-in capital	\$ 1,600,000
Retained earnings	\$ 1,045,000

The following 20X2 transactions and other information related to the stockholders' equity accounts:

- Field has 400,000 authorized shares of \$5 par common stock, of which 160,000 shares were issued and outstanding as of 12/31/X1.
- On March 5, 20X2, Field acquired 5,000 shares of its common stock for \$10 per share to hold as treasury stock. The shares were originally issued at \$15 per share. Field used the cost method to account for treasury stock. Treasury stock is permitted in Field's state of incorporation.
- On July 15, 20X2, Field declared and distributed a property dividend of inventory. The inventory had a \$75,000 carrying value and a \$60,000 fair market value.
- On January 2, 20X0, Field granted stock options to employees to purchase 20,000 shares of Field's common stock at \$10 per share, which was the market price on that date. Using an acceptable option-pricing model, Field determined the fair value of the options granted was \$400,000. The options may be exercised within a three-year period beginning January 2, 20X2. The measurement date is the same as the grant date. On October 1, 20X2, employees exercised all 20,000 options when the market value of the stock was \$25 per share. Field issues new shares to settle the transaction.
- Field's net income for 20X2 was \$240,000.
- Field intends to issue new stock to key employees in 20X3.

Simulations are testlets that require you to demonstrate both your knowledge and skills. Research, analysis, writing, and computer skills are all tested through these simulated business situations.

Exam challenges & solutions

A number of challenges confront CPA candidates. The process can be daunting, especially as many candidates work full-time while preparing. To achieve success, it is important to address the challenges from the very beginning. This is when the Becker CPA Review can be an invaluable aid in keeping candidates on track to pass.



Challenge 1: Lack of complete preparation

Comprehensive and rigorous preparation is the key to passing all four parts of the CPA Exam. To succeed, candidates need a disciplined program of study that prepares them for both the idiosyncrasies of the exam environment as well as the exam subject material.

Taking a review course for the CPA Exam will significantly improve your chances of passing. Choose a review course based on:

- **Comprehensive** content coverage
- **Software tools** that replicate the computer-based testing environment
- **Support and guidance from experienced professionals** who understand both the technical side of the subject areas and the importance of exam time management

Recent graduates of accounting programs may find that much of the exam content is familiar from their past academic coursework. However, that familiarity is rarely enough to pass the exam. A comprehensive review of the concepts, presented in a manner consistent with the examination approach, is necessary to anchor your knowledge in a broad set of topics. A comprehensive review will also expose recent graduates to tools needed to answer exam questions that require knowledge learned from job experiences.

Working professionals who are now engaged in a specialized area like auditing or tax, will realize that their recall and knowledge of other areas may have eroded. A comprehensive review will be necessary to cover the subject areas you will need to know to successfully pass the exam, as well as develop the mental endurance and speed required by the exam.

Solution: A comprehensive review program

Successful CPA candidates must have a thorough academic understanding of exam material, but equally critical is the ability to apply their knowledge instinctively.

Becker CPA Review courses are both comprehensive and highly focused on what candidates need to know and how to pass. No other CPA review provides Becker's level of instructional excellence and content quality.

The Becker CPA Review®

FINANCIAL **AUDITING** **REGULATION** **BUSINESS**

CD COURSE **ONLINE COURSE** **LIVE COURSE**

Lectures
feature professional instructors

Textbooks
are comprehensive and easy to use

PassMaster™ Software
interactive learning for peak performance

Flashcards (optional)
help you drill on hundreds of questions

Convenient make-up and review online
see the lectures you may have missed or would like to repeat

Final exam and simulation software
Practice within a replicated exam environment

Final! Review CDs and workshops (optional)
the only intensive, last minute, on-demand pre-exam course available — new for 2006

**Call 877.PASS.CPA for more information
about Becker CPA Review**

Challenge 2: Time management

Time management during the CPA Exam is critical. To manage exam time effectively, a candidate must be well prepared and be able to respond to questions instinctively.

Candidates must learn to budget the total exam time appropriately amongst the testlets within each part of the exam. In doing so, candidates are urged to reserve 15 minutes of “oops and breathe” time, and map out where they should be in the exam as time progresses. Candidates must close each testlet before they may move on to the next testlet or simulation and they cannot return to previous testlets. So candidates must ensure they stay “on schedule” from testlet to testlet to devote adequate time to each.

Simulations can take from 30 to 50 minutes each to complete, so candidates often have less than two minutes to answer each multiple-choice question.

Solution: Practice and planning

Gaining practical experience in managing time under test-like conditions is an invaluable advantage on exam day. Becker’s PassMaster Software administers timed drills, so students can improve both speed and endurance. The software assesses one’s strongest and weakest areas and allows students to create their own timed exams on the areas that need the greatest focus. Plus Becker’s Final Exam software includes a countdown clock to assist in practicing time management.

Becker’s expert instructors will show how to structure time for each exam part and provide valuable timesaving tips. Becker also offers an optional series of Flash Cards to be used in conjunction with the textbooks and materials. These are excellent tools to increase speed of recall.

Exam Part	Total Hours	Total Minutes	Minutes Suggested for Simulations	Number of Multiple Choice Questions	Minutes per Multiple Choice Question
 FINANCIAL	4	240	60-100	90	1:33–2:00
 AUDITING	4.5	270	60-100	90	1:53–2:20
 REGULATION	3	180	60-100	72	1:07–1:40
 BUSINESS	2.5	150	NA	90	1:40



Challenge 3: The unique computer-based exam environment

Some candidates may be accustomed to computer-based exams because of their academic coursework. However, the CPA Exam environment contains unique tools that candidates will want to be very comfortable with before taking the exams.

While working the simulations, CPA candidates must demonstrate the ability to perform basic computer skills. It's common to mistakenly believe that proficiency with popular software is all that is needed. The exam interface is unique and candidates must be experienced in the use of the exam tools.

Specifically, to make the most of exam time, candidates must be skilled in using the provided four-function calculator, spreadsheet, and research function. Using research, candidates will access authoritative literature to answer auditing, accounting, and taxation questions; to support judgments; and to create formal audit communications.

The AICPA offers a tutorial and sample test on the computer-based exam at www.cpa-exam.org.

Solution: Replication of exam conditions

Even though many candidates may feel experienced and confident working within other computer-based exam environments, the CPA Exam is different.

The tools and materials contained within the Becker CPA Review are specially designed to mimic the CPA Exam interface. Becker candidates become thoroughly familiar with:

- The subject material
- Navigating the computer-based exam environment
- Using the computer tools provided in the exam interface

Becker's proprietary PassMaster™ Software contains over 3,000 multiple-choice questions and over 40 simulations designed to replicate those on the exam.

Challenge 4: Lack of self-discipline

For many candidates, procrastination, not the exam content, can be the biggest enemy.

With the ability to schedule and reschedule exam parts, candidates have been known to put off their actual testing date after having begun preparation. This can result in lower scores as well as incremental fees, missing testing windows, or even losing credit for previously passed parts of the exam.

To maximize the chance of success, candidates should commit to a date of completion and map out a plan to:

- Complete preparation for each exam part
- Take the exam parts on schedule
- Provide for retaking one or more parts of the exam

Solution: Structured methodology and flexible schedule

An exam strategy is imperative to achieving success. Becker CPA Review has laid out a strategy that can lead to success within eight months. The Becker Plan™ provides students with a head start in staying on track.

A Becker Plan™ Example:

Exam Part	Schedule Exam	Start Becker CPA Review Classes & Final! Review	Sit for the Exam
FINANCIAL	May	June	July
AUDITING	June	July	Aug
REGULATION	Aug	Sept	Oct
BUSINESS	Sept	Oct	Nov

Challenge 5: Pre-exam anxiety

No matter how many exams you've taken, the weeks leading up to your scheduled CPA Exam can be riddled with anxiety. This anxiety often leads to poor exam performance.

Candidates can battle this syndrome by completing a comprehensive course of study and by conducting an extensive final review just before the exam.

The purpose of a final review is to ensure that the core subject matter is completely understood, not to "cram" as a way to make up for not studying. This involves hands-on problem solving, rapid recall of concepts, and building mental endurance for a long computer test.



Solution: Exam confidence

Confidence is the result of thorough preparation. To achieve success candidates must master—not just memorize—the material to respond with speed and accuracy on exam day.

Becker's comprehensive review course provides students with a command of the exam curriculum as well as familiarity with the computer exam environment. But to ensure students have an extra edge on exam day, Becker offers **Final! Review**.™

Final! Review is the industry's only intensive last minute, on-demand pre-exam course—and it is only offered to Becker students. **Final! Review** is a total immersion session for each part of the exam. Each **Final! Review** complements Becker's main review course and is 6-8 hours of lectures focused on the corresponding exam part's core subjects. It provides supplemental exercises, simulations, problem solving, and other tools to get students fully prepared and confident for exam day.

Becker students can choose interactive CDs that can be viewed on demand, or attend live full-day sessions in select cities.

About Becker CPA Review®

The Becker CPA Review combines rigorous methodology, all-inclusive content and expert instruction to ensure students are fully prepared on exam day. Students receive over 100 hours of instruction from experts, textbooks are organized by test topic and include hundreds of past exam questions, and the PassMaster™ software provides over 3,000 exam-like questions with explanatory answers, timed practice tests, and performance summaries. Becker prepares students for success.

- **Becker CPA students** who complete the course pass the CPA Exam at double the rate of non-Becker candidates.
- **Becker students report being** more satisfied with their CPA Exam preparation than non-Becker candidates using other providers.
- **Over 300,000 candidates** have successfully passed the exam using the Becker CPA Review.
- **Becker's nearly 50-year history** of teaching excellence has made us the exclusive choice of over 70 major colleges and universities.
- **Becker's students** include over 2,000 award winners.
- **The Big 4** and other major accounting firms offer the Becker CPA Review to their employees.

Becker's commitment to your success

Becker instructors and customer support are focused on one thing only—helping students achieve their CPA designation. That's why Becker students who complete the minimum program requirements but do not pass the exam are eligible for Tuition-Free Continuing Help (TFCH). This program allows Becker students to retake the course tuition-free. When a student uses TFCH, they pay only the material fees, applicable taxes, and the current enrollment fee.

Becker students pass at twice the rate of all CPA Exam candidates who did not take a Becker review course, based on averages of AICPA-published pass rates.

One great course – three flexible formats



Live Interactive live instruction and dynamic technology create an unrivaled review for the CPA Exam



Online Combine the discipline of lectures with the flexibility of attending "class" anywhere there's a web connection.



CD Study at your own pace when and wherever it's most convenient for you.



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