

# CPA Certificate

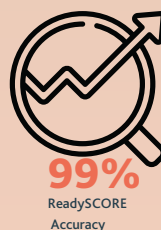
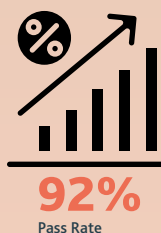
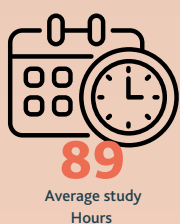
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## Surgent CPA Review

### Why more candidates are choosing Surgent CPA Review



### What does CPA mean?

Certified Public Accountant (CPA) is an accounting certification issued by the American Institute of Certified Public Accountants (AICPA). It signifies expertise in finance, accounting, and business among other essential high-level skills. CPA respectful and prestigious position among professional communities. Obtaining this certificate indicates a high-level of professional skills and Continuous Professional Development (CPD).



## What makes Surgent the best CPA Review course?

Surgent CPA Review is unlike any other exam review in the market; for having A.S.A.P. Technology™, Surgent's proprietary, award-winning adaptive learning platform, determines what you know (and don't know) and customizes your study plan to match. Ours is the only course that continues to adapt as you study, saving you as much as 400 hours, while preparing you better. All along, you'll see exactly how exam-ready you are, thanks to our unique ReadySCORE™, which uses real CPA Exam weightings and a smart algorithm to show you just how ready you are to pass!

Learn how we calculate our pass rates and hours saved at  
<https://www.surgent.com/exam-review/predictive-ai-technology/>

### The Surgent Method

#### Assessment

Complete a series of quizzes with content from all exam categories. You'll receive a Diagnostic Report, which details your strengths and weaknesses and estimates how many study hours you need to get exam-ready!

#### Review

Surgent's ReadySCORE is an industry-leading score prediction metric. With extreme accuracy, you'll know the moment you're ready to take your exam. ReadySCORE is included in all Surgent's exam review prep courses so you can walk into your test confident and prepared to pass.

#### Study.

Our software continuously analyzes your scoring patterns and builds a custom study plan, focusing you on the specific content you need to turn your weak areas into strengths. Real-time algorithms optimize your plan along the way, ensuring you're staying on your fastest path to success.

## What makes Surgent the best CPA Review course?

### SURGENT'S Stand-out Features Include:

#### **ReadySCORE™**

This breakthrough feature takes the guess work out of CPA Exam readiness once and for all. ReadySCORE™ estimates your CPA Exam score presented overall by content area, topic and question type, so you can walk into exam day confident you're ready to pass.

ReadySCORE™ is proven to be 99% accurate

#### **Superior Study Material – Just When You Need It**

Our A.S.A.P. Technology will guide you to the specific study materials you need at just the right time based on your customized study plan, selecting from our +7,700 MCQs, 400 task-based simulations, and +350 bite-sized video lectures.

#### **Detailed Performance Reports**

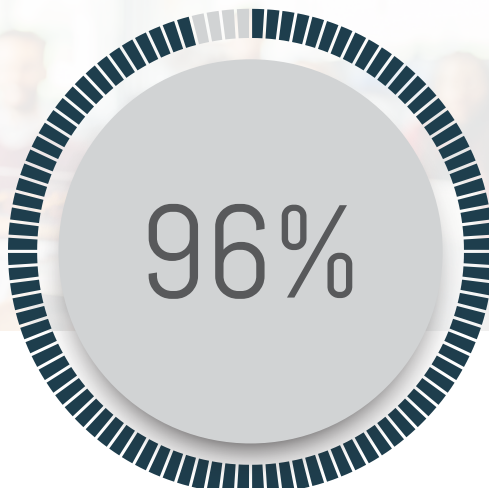
Thanks to our Progress Reports and continually updated dashboard, you'll know how you're doing every step of your studies, from your initial Assessment, all the way through exam day!

#### **Optimized Content**

Unlike other courses that expire after 18 months, we're with you until you pass. Plus, we'll continue to automatically update your online course materials at no additional charge.

#### **Our Pass Guarantee \***

We stand behind our course 100%. In fact, we're so confident that the Surgent method works, we guarantee it with a CPA Exam Pass Guarantee.



## SURGENT'S Courses & Packages:

**960\$**

### CPA Review Essentials Pass

- Full 4-part review course, 100% aligned with AICPA blueprints.
- Award-winning adaptive learning technology A.S.A.P Technology™ (+option to switch to linear course).
- Access that never expires (+free automatic content updates).
- +7,700 MCQs, +400 simulations, +350 nano-sized video lectures.
- E-books & lecture study notes for all 4 exam sections.
- Customized study plans that adapt to you, saving up to 400 hours of study time.

**1300\$**

### CPA Review Premier Pass

- All features included in Essential Pass plus:
- Printed textbooks for all 4 exam sections.
- Printed flashcards for all 4 exam sections.
- 1-on-1 virtual coaching from a CPA Exam expert.

**1800\$**

### CPA Review Ultimate Pass

- All the features included in Essential Pass and Premier Pass plus:
- Integrated test bank with 1,000 additional MCQs.
- Audio lectures for all 4 exam sections.
- Ultimate customer support (responses to content & technical within 1 business day).
- Surgent's Excel® for Accounting Professionals on-demand course (8 hours).
- 1-1 virtual coaching from a CPA Exam expert.

## **Applying for the CPA EXAM**

### **Apply Through NASBA International Evaluation Service- NIES**

NASBA is the National Association of State Boards of Accountancy. Candidates from 32 jurisdictions must apply for the CPA Exam through the NASBA website. Visit [cpacentral.nasba.org](https://cpacentral.nasba.org) to begin your online application or visit your state's Board of Accountancy site. Make sure the name you put on your application is the same as the one you will sit for a section. Make sure to only apply to the exam section you can reasonably prepare for before your Notice to Schedule (NTS) expires (expiration is different for each jurisdiction).

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### **Obtain Necessary Documentation**

At the time of your application, you must submit an official transcript from each school you attended to prove you have completed your education requirements. Transcripts must come from your school's Registrar's office and should include the Registrar's official seal. A paper copy may be mailed, or an electronic version can be sent from the Registrar's office to <https://nasba.org/products/nasbainternationalevaluationservices/>.

NASBA will not accept photocopies. Once you submit your CPA Exam application, you have a deadline to send your transcript(s) or your application will be denied and you will forfeit all fees paid. The deadline varies by jurisdiction, so be sure to check NASBA or your State Board of Accountancy.

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### **Receiving Your Notice to Schedule (NTS)**

Once NASBA has determined you are eligible to take the CPA Exam, you will receive your NTS. It can take up to six weeks to process your application and determine your eligibility, but candidates are usually notified sooner, especially if they have previously applied for the exam. When you receive your NTS, verify that the information listed is correct. If any of that information does not match your personal identification, contact NASBA immediately.

Take notice of your section ID number. This number is used to identify you and the section you are sitting for. You will need this number to schedule your exam date and time, to begin your exam on your test date, and to retrieve your score once it is released by the AICPA on the NASBA website.



## Applying for the CPA EXAM

### Scheduling Your Exam Date

The CPA Exam is administered at Prometric Testing Center. Prometric has locations all over the country. They have a location tool on their website so candidates can choose the center most convenient to their residence. The exam is administered with no black out windows allowing candidates to take the Exam year-round, other than waiting to receive scores from prior attempts of the same section or when there is a major change to the Exam. Other than this, you can take any section of the exam at any point, and in any order To schedule your exam, make sure you have your NTS handy and visit: [prometric.com/cpa](https://prometric.com/cpa)

To qualify to take the exam outside the U.S., you must establish your eligibility through one of the following participating jurisdictions:

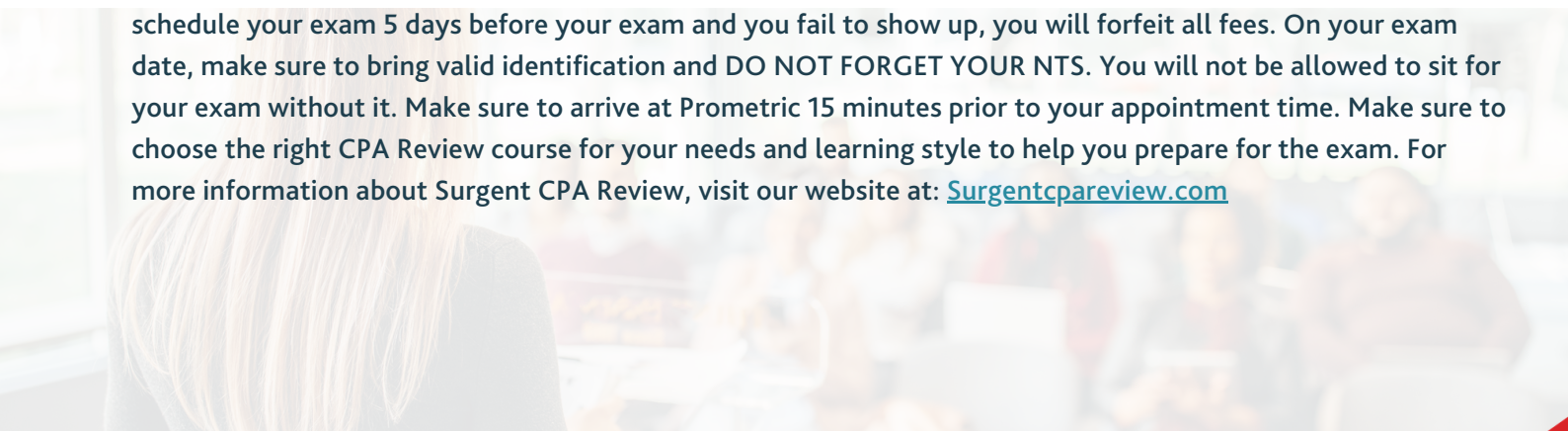
- Kuwait
- Lebanon
- The United Arab Emirates
- Saudi Arabia
- Japan
- South Korea
- Brazil
- Bahrain
- Egypt
- Scotland
- Jordan
- India
- Nepal
- England
- Ireland



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### Exam Date Preparation

If you reschedule your exam date/time you may be subject to a reschedule fee. If you do not cancel or reschedule your exam 5 days before your exam and you fail to show up, you will forfeit all fees. On your exam date, make sure to bring valid identification and DO NOT FORGET YOUR NTS. You will not be allowed to sit for your exam without it. Make sure to arrive at Prometric 15 minutes prior to your appointment time. Make sure to choose the right CPA Review course for your needs and learning style to help you prepare for the exam. For more information about Surgent CPA Review, visit our website at: [Surgentcpareview.com](https://Surgentcpareview.com)



## Applying for the CPA EXAM

### How to apply

To test in an international location, you must first select a participating U.S. jurisdiction, contact the Board of Accountancy (or its designee) in that jurisdiction to obtain application materials, and submit a completed application and required fees as instructed.

After receiving the Notice to Schedule (NTS), you may then use it to apply for the exam in an international location.

### Register for the Exam Section

Starting Jan. 1, 2024, there will be three new core sections that all candidates must take. The sections will be Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR) and Regulation (REG). While the names are the same as three of the current sections, the content in the sections will not be identical to the current exam sections. In addition to passing the three core sections, each candidate must pass one of three new discipline sections of the candidate's choosing: Business Analysis and Reporting (BAR), Information Systems Control (ISC) or Tax Compliance and Planning (TCP).

| Section | Section Time | Multiple-Choice Questions | Test-Based Simulations | Written Communication |
|---------|--------------|---------------------------|------------------------|-----------------------|
| AUD     | 4 Hours      | 78                        | 7                      | -                     |
| FAR     | 4 Hours      | 50                        | 7                      | -                     |
| REG     | 4 Hours      | 72                        | 8                      | -                     |
| BAR     | 4 Hours      | 50                        | 7                      | -                     |
| ISC     | 4 Hours      | 82                        | 6                      | -                     |
| TCB     | 4 Hours      | 68                        | 7                      | -                     |

## CPA EVOLUTION EXAM FORMAT

Candidates still must pass four sections of the CPA Exam, but under the new format you will be required to pass all three core sections and one discipline section to be licensed in 2024. While the BEC section will no longer be part of the CPA Exam in 2024, the contents of BEC will be reallocated to four of the six new testing sections.

### Financial Accounting and Reporting (FAR) (Core) (Must pass)



**Topic 1 :**  
Financial Reporting  
(30-40%).



**Topic 2 :**  
Select Balance Sheet Accounts  
(30-40%).



**Topic 3 :**  
Select Transactions  
(25-35%).

### Auditing and Attestation (AUD) (Core) (Must pass)



**Topic 1:**  
Ethics, Professional Responsibilities,  
and General Principles  
(15-25%)



**Topic 2 :**  
Select Balance Sheet Accounts  
(30-40%)



**Topic 3:**  
Performing Further Procedures and  
Obtaining Evidence  
(30-40%).



**Topic 4:**  
Forming Conclusions and Reporting  
(10-20%).

### Regulations (REG) (Core) (Must pass)



**Topic 1:**  
Ethics, Professional Responsibilities,  
and Federal Tax Procedures  
(10-20%).



**Topic 2:**  
Business Law  
(15-25%).



**Topic 3:**  
Federal Taxation of Property  
Transactions  
(5-15%) .



**Topic 4:**  
Federal Taxation of Individuals  
(22-32%).



**Topic 5:**  
Federal Taxation of Entities (Including  
Tax Preparation)  
(23-33%).

## WHAT ARE THE NEW DISCIPLINES?

Candidates still must pass four sections of the CPA Exam, but under the new format you will be required to pass all three core sections and one discipline section to be licensed in 2024. While the BEC section will no longer be part of the CPA Exam in 2024, the contents of BEC will be reallocated to four of the six new testing sections.

### Business Analysis and Reporting (BAR) (Discipline)

Business analysis reporting, technical accounting, financial and operations management.

Business Analysis and Reporting (BAR) will cover financial statement analysis and reporting, technical accounting, financial and operations management.

✓ **Topic 1:**  
Business Analysis  
(40-50%).

✓ **Topic 2:**  
Technical Accounting and Reporting  
(35-45%).

✓ **Topic 3:**  
State and Local Governments  
(10-20%).

### Information System & Control (ISC) (Discipline)

Information Systems Control (ISC) will cover business processes, information security and governance, information systems and IT audit.

✓ **Topic 1:**  
Information Systems and Data  
Management  
(35-45%).

✓ **Topic 2:**  
Security, Confidentiality, and Privacy  
(35-45%).

✓ **Topic 3:**  
Considerations for System and  
Organization Controls (SOC) Engagements  
(15-25%).

## WHAT ARE THE NEW DISCIPLINES?

### Tax Compliance and Planning (TCP) (Discipline)

Tax Compliance and Planning (TCP) will cover individual tax compliance and planning, personal finance planning, entity tax compliance and planning.

-  **Topic 1:**  
Tax Compliance and Planning for Individuals  
and Personal Financial Planning  
(30-40%).
-  **Topic 2:**  
Entity Tax Compliance  
(30-40%).
-  **Topic 3:**  
Entity Tax Planning  
(10-20%).
-  **Topic 4:**  
Property Transactions (Disposition of  
Assets)  
(10-20%).

