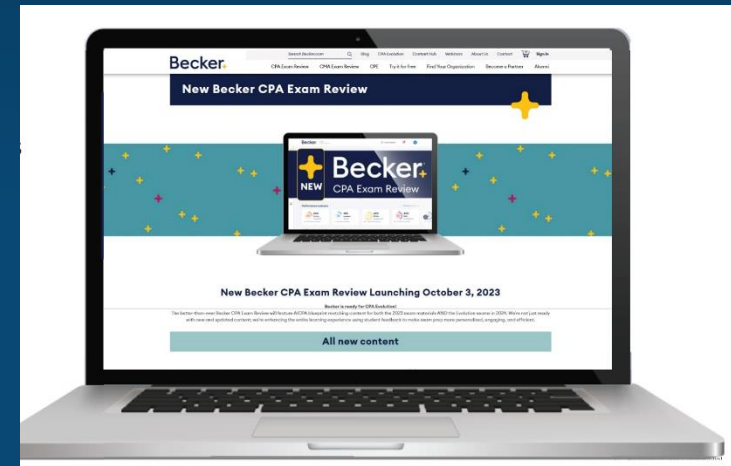


BeckerTM+

Bienvenidos INFO-SESSION 2024 - 2025



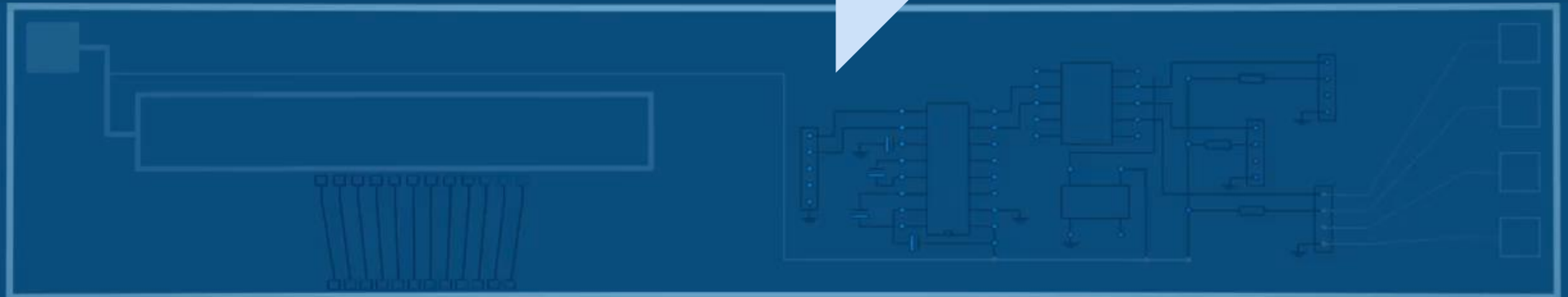
Conferenciante: CPA JUAN M. GARCIA MERCED

El Nuevo Examen de CPA A partir de 7/1/2024

Momento
Histórico

Menos
requisitos

Más
tiempo





Reasons to become a Certified Public Accountant

Becker+



Top Five Reasons To become a CPA:

#1 – Prestige and respect

#2 – Career development

#3 – Career security

#4 – Job satisfaction

#5 – Money and benefits



The NEW Uniform CPA Exam
- Structure & Content – 2024
and beyond

Becker+



The CPA Exam facts

Passing score on a scale of 0-99

75

Exam can be taken in
ANY STATE
or jurisdiction

30
months

Time to pass all four parts



Financial

4 hours



Audit

4 hours



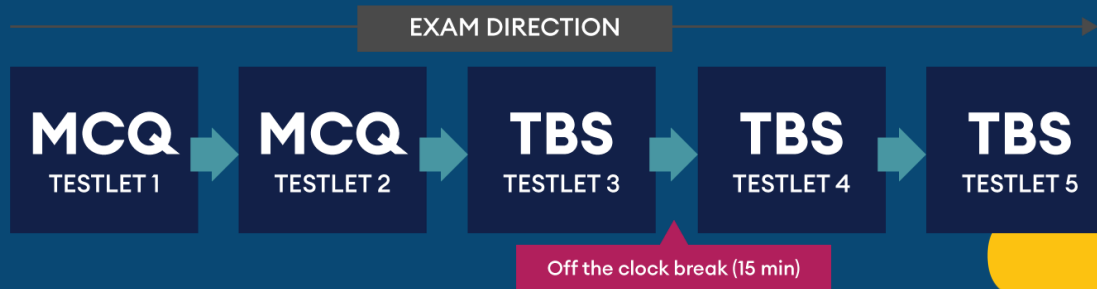
Regulation

4 hours



Discipline

4 hours



Core (Obligatorios)

Financial accounting & reporting

Regulation

Audit

In any order



Financial Accounting & Reporting - Structure

4 Hours



Testlet # 1

25 Multiple Choice Questions



Testlet # 2

25 Multiple Choice Questions

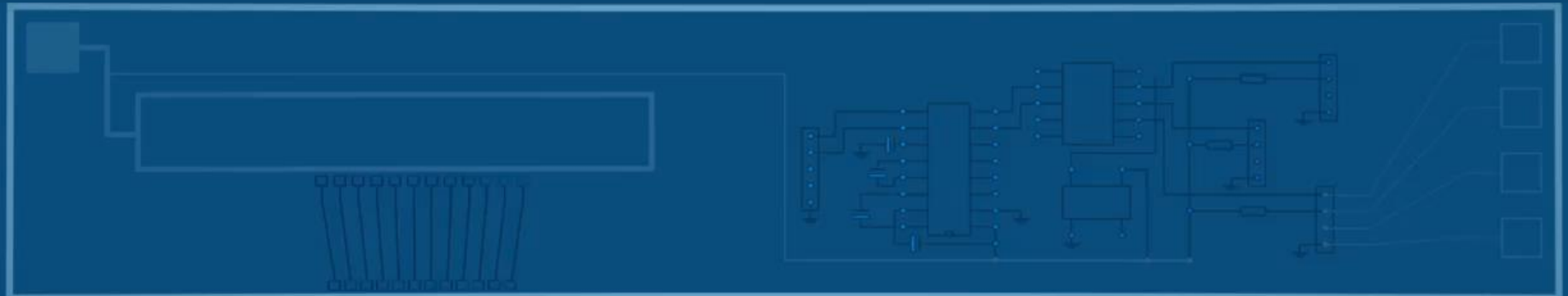


Testlet # 3-# 5

7 Task based Simulations

Financial - Content

Content area		Allocation
Area I	Financial Reporting	30-40%
Area II	Select Balance Sheet Accounts	30-40%
Area III	Select Transactions	25-35%



Auditing - Structure

4 Hours

39 Multiple Choice Questions

39 Multiple Choice Questions

7 Task based Simulations



Testlet # 1



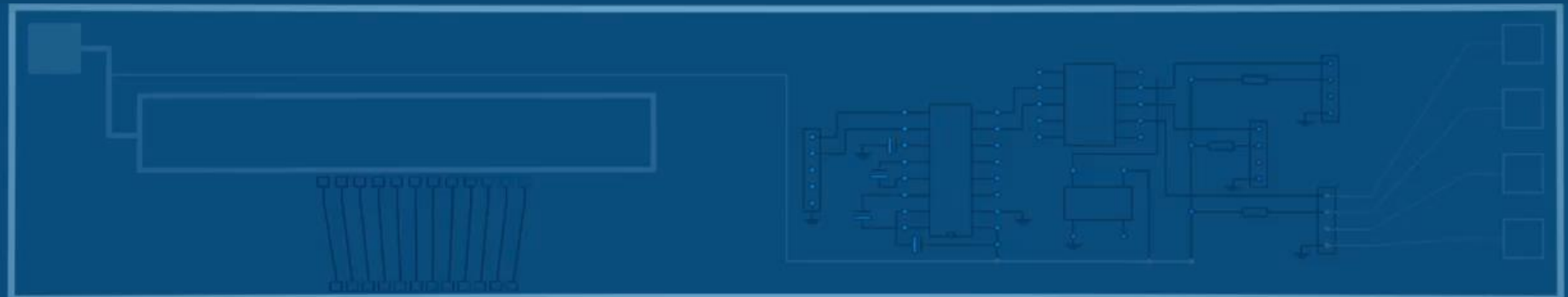
Testlet # 2



Testlet # 3-# 9

Audit - Content

Content area		Allocation
Area I	Ethics, Professional Responsibilities and General Principles	15-25%
Area II	Assessing Risk and Developing a Planned Response	25-35%
Area III	Performing Further Procedures and Obtaining Evidence	30-40%
Area IV	Forming Conclusions and Reporting	10-20%



Regulation - Structure

4 Hours

36 Multiple Choice Questions

36 Multiple Choice Questions

8 Task based Simulations



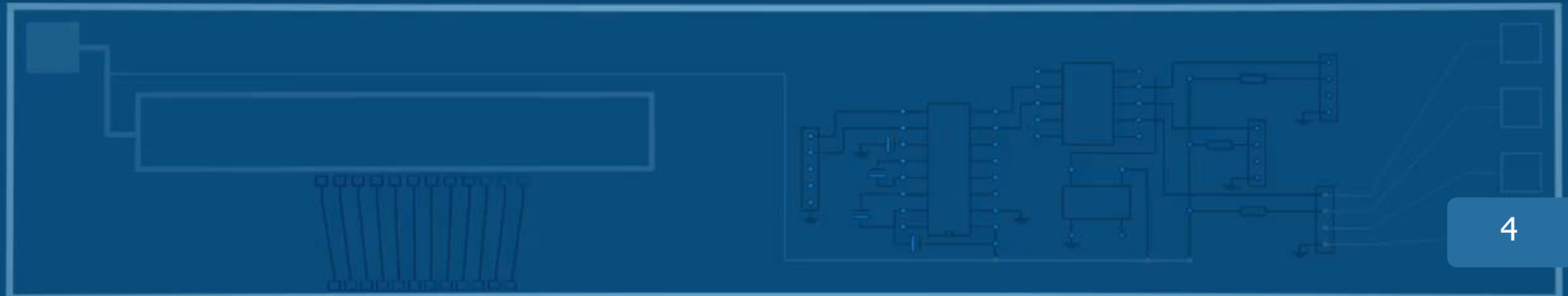
Testlet # 1



Testlet # 2

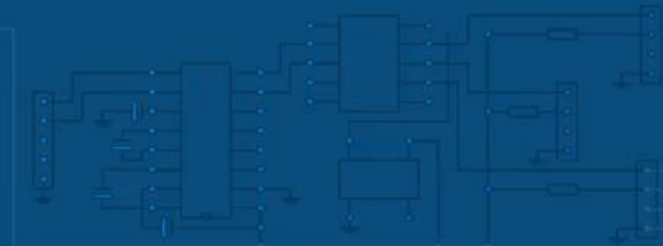


Testlet # 3-#10



Regulation - Content

Content area		Allocation
Area I	Ethics, Professional Responsibilities and Federal Tax Procedures	10–20%
Area II	Business Law	15–25%
Area III	Federal Taxation of Property Transactions	5–15%
Area IV	Federal Taxation of Individuals	22–32%
Area V	Federal Taxation of Entities (including tax preparation)	23–33%



Discipline Specialization – a escoger 1



Exam – Choose One Discipline

3 Disciplines



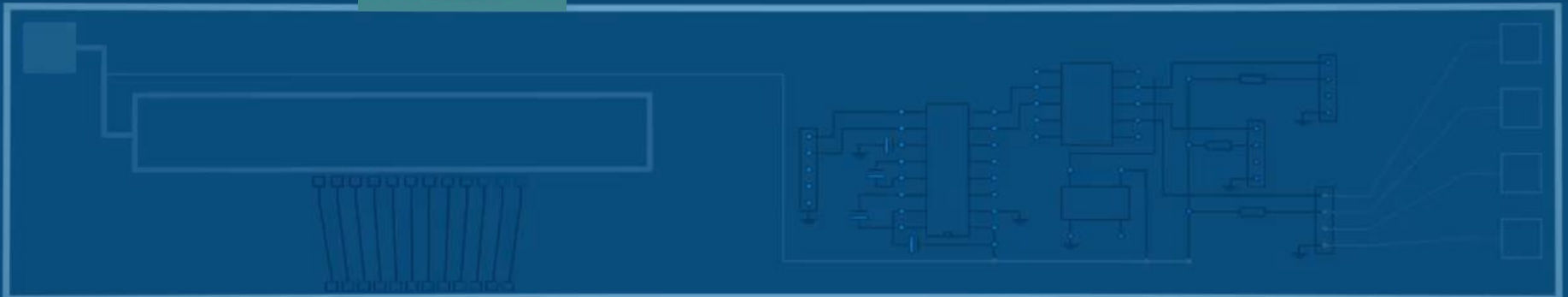
Business Analysis & Reporting (BAR)
4 hours – **“Continuación de Fare”**



Information Systems and Controls (ISC)
4 hours – **“Continuación de Audit”**



Tax Compliance and Planning (TCP)
4 hours - **“Continuación de Regulation”**



Business Analysis and Reporting - Structure

4 Hours



Testlet # 1

25 Multiple Choice Questions



Testlet # 2

25 Multiple Choice Questions



Testlet # 3-# 9

7 Task based Simulations

Business Analysis and Reporting - Content

Business analysis and Reporting (BAR)



Business Analysis and Reporting (BAR)

- + Data analytics
- + Financial risk management/planning
- + Technical accounting and reporting
- + State and local government accounting

- + Auditor at a public accounting firm
- + Work in the accounting department at a corporation
- + Controller
- + Chief accountant
- + CFO or CEO

Content area		Allocation
Area I	Business Analysis	40–50%
Area II	Technical Accounting and Reporting	35–45%
Area III	State and Local Governments	10–20%

Intangibles, Revenue recognition (advanced topics), Stock compensation, Consolidations, Derivatives, Leases, Segment and public company reporting topics & Employee benefit plans

Information Systems and Controls - Structure

4 Hours



Testlet # 1

25 Multiple Choice Questions



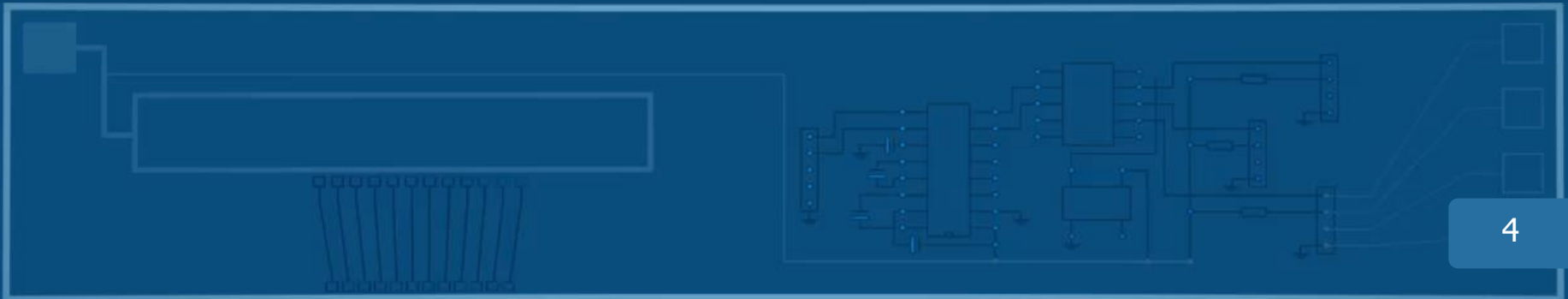
Testlet # 2

25 Multiple Choice Questions



Testlet # 3-# 9

7 Task based Simulations



Information Systems and Controls - Content

Information Systems and Controls (ISC)



Content area	Allocation
Area I Information Systems and Data Management	35-45%
Area II Security, Confidentiality, and Privacy	35-45%
Area III Considerations for System and Organization Controls (SOC) Engagements	15-25%

Tax Compliance and Planning - Structure

4 Hours



Testlet # 1

34 Multiple Choice Questions



Testlet # 2

34 Multiple Choice Questions



Testlet # 3-# 9

7 Task based Simulations

Tax Compliance and Planning - Content



Tax Compliance and Planning (TCP)

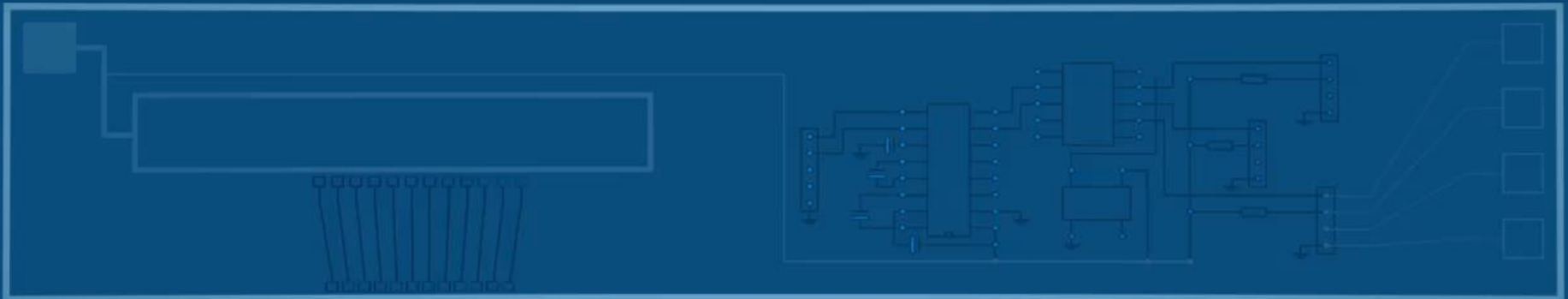
- ✦ Advanced individual tax compliance
- ✦ Personal financial planning
- ✦ Advanced entity tax compliance/planning
- ✦ Property transactions

- ✦ Tax Analyst
- ✦ Tax Compliance Officer
- ✦ Work for the tax department within a company, a public accounting firm, the government, banks, or hedge funds
- ✦ Manage your own tax practice

Content area		Allocation
Area I	Tax Compliance and Planning for Individuals and Personal Financial Planning	30–40%
Area II	Entity Tax Compliance	30–40%
Area III	Entity Tax Planning	10–20%
Area IV	Property Transactions (disposition of assets)	10–20%

CPA Evolution - 2024

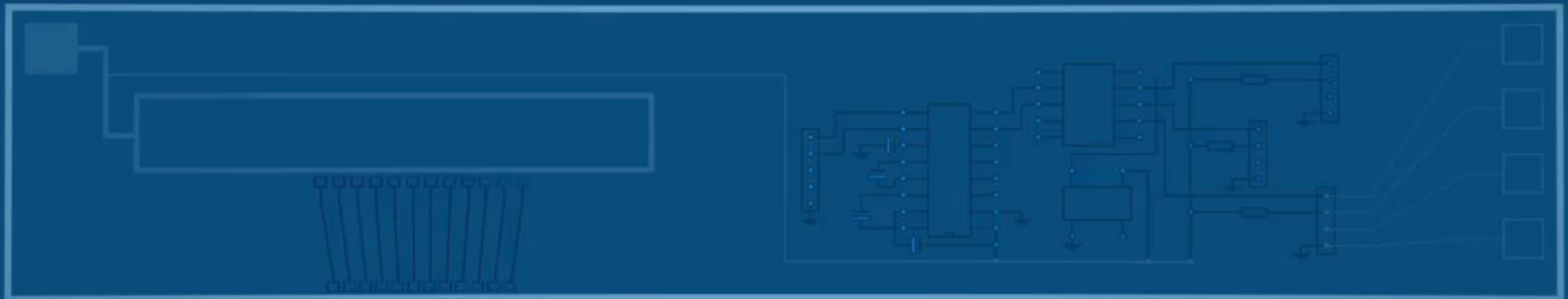
- Biggest changes since the exam became computerized
- Launched on January 1, 2024
- Nasba approved an amendment increases credit for 12 extra months
- Now instead of 18 months, 30 months to pass all 4
- Change was approved by the PR Board of Accountancy
- Expiration window will run from date of score release, not date of exam



Application Process – New 6/15/2024

Requisitos para sentarse al examen:

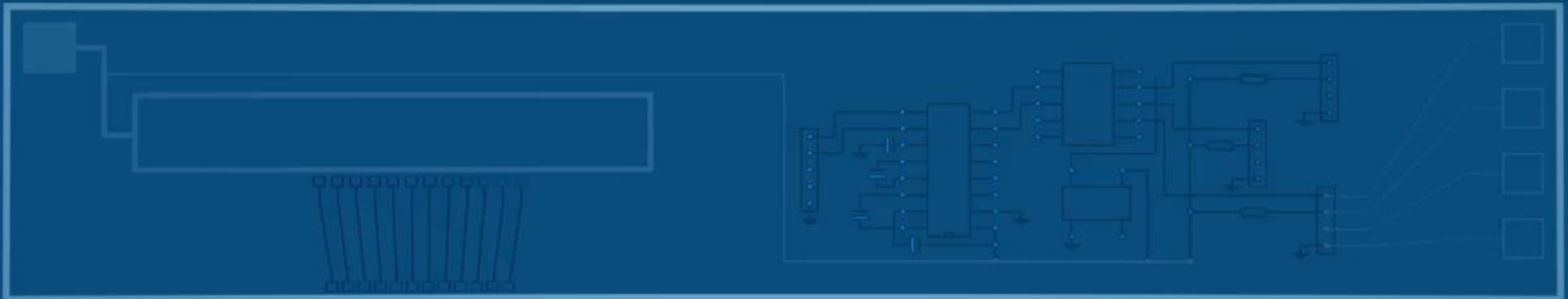
- **120** créditos universitarios
- **24** créditos en contabilidad
- Becker CPA Review - 4 créditos para los 120 créditos
4 créditos para los 24 en contabilidad



Application Process – New 6/15/2024

Requisitos para la licencia de CPA:

- **150** créditos universitarios
 - **32** créditos en contabilidad
 - **Becker CPA Review** - 4 créditos para los 150 créditos
4 créditos para los 32 en contabilidad
- 1,820 horas de experiencia en contabilidad pública o privada
- De no completar los 150 y 32 créditos en dos años a partir de aprobar las 4 partes, le requieren créditos de educación continuada adicionales



Breve historial de los 150 créditos

How we got here

In 1988, the American Institute of Certified Public Accountants (AICPA) recommended that state boards of accounting require 150 college credits as a prerequisite to earning the CPA designation. Every state and the District of Columbia adopted the 150-hour rule by the early 2000s, effectively mandating a graduate degree, or a bachelor's degree plus an additional 30 credit hours, to become a CPA. It is worth noting that the additional 30 credit hours are not mandated in a specific field of study. Any college credits will do.

AICPA leaders have described the rule as a “purposeful hurdle” intended to elevate the profession. Instead, it has become a structural barrier that many believe, and recent research supports, makes it difficult to attract skilled talent.

La regla tenía el propósito de elevar la profesión a “otro nivel”
Cursos de macramé, pintura y cualquier otro cuentan
Se ha convertido en una barrera de entrada
No atrae a los buenos estudiantes de administración de empresas (USA)

Resultado de los 150 créditos

120-Hour, 150-Hour Requirement and Candidate Performance

Researchers at Utah State University collected data from 2006 to 2016 examining the effect of these changes on the number of first-time candidates sitting for the CPA exam and on candidate performance. The findings indicate that a reduction in the number of credit hours required to sit for the CPA exam increased the number of candidates, while an increase in the number of prerequisite hours reduced the number of candidates (E. F. Stephenson and B. Meehan, “Reducing a Barrier to Entry: The 120-150 CPA Licensing Rule,” Center for Growth and Opportunity at Utah State University, working paper, January 2020. <https://tinyurl.com/5n72yk5r>).

The authors found no relationship between changes in the CPA exam requirements and pass rates or scores. They suggest that requiring 150 hours instead of 120 creates a potential barrier to entry for licensed CPAs with no accompanying increase in candidate quality. This may be why a majority of states have changed their requirement from 150 credit hours to 120 credit hours to sit for the exam while requiring 150 credit hours for licensure. The numbers may be higher now since this is an evolving area.

Reducción en número de créditos aumenta el número de candidatos
No hay una correlación entre requisitos de créditos y resultados
No aumenta la calidad de los candidatos
Crea una barrera potencial de entrada a la profesión

COSTO DE LA EDUCACIÓN

Barriers to Entry: Cost of Additional Education

The cost and time required to complete the credits to meet the 150-hour requirement is a barrier to entry that the authors believe needs to be addressed. The average cost of a college education has been increasing over time, with the notable exception of the COVID years. According to the National Center for Education Statistics (NCES), between the years of 2010/11 and 2020/21, the cost of an undergraduate degree increased by 11% at public institutions and 19% at private nonprofit institutions (<https://nces.ed.gov/fastfacts/display.asp?id=76>).

According to Education Data Initiative (EDI), the average cost of a master's degree at a private institution is \$62,100, whereas it is \$29,150 at a public institution. The data cited notes that the master's of accounting program at the University of Michigan costs \$50,910 per year in tuition and fees.

The accounting degree is the only business degree that requires 150 credits to complete. The average starting salary of graduates with an accounting degree is not much different than those with one in complimentary acumens like finance or information systems. The additional credit requirement has resulted in fewer students pursuing accounting as a career. Moreover, the mixed data on 150-hour graduates' preparedness for the CPA exam and improved readiness for the workplace has heightened concerns about the benefits of requiring candidates to complete the extra 30 units and related cost issues.

Costo promedio de la educación continúa en ascenso

El salario promedio de los graduandos en contabilidad no justifica 30 créditos adicionales

Menos seleccionan estudiar contabilidad. Prefieren finanzas y mercadeo

No existe correlación entre los 150 créditos y aprobar el examen

No existe correlación entre los 150 créditos y ser un mejor profesional

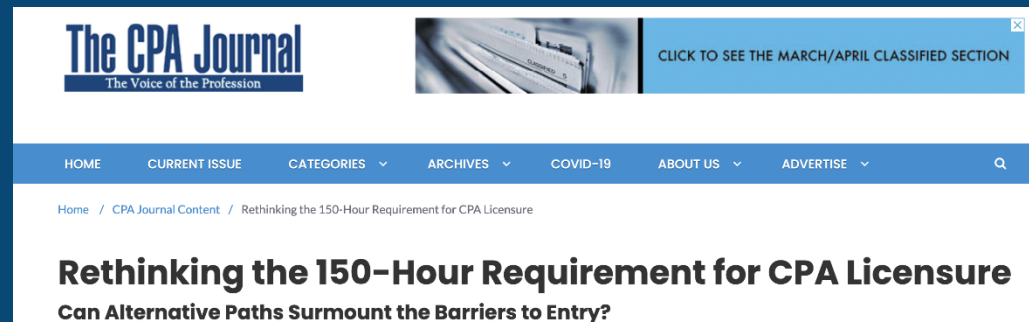
Los datos son los datos:

FORTUNE

Why the CPA qualification's 150-hour college credit rule is outdated—and inequitable

Situación actual:

- Escases en CPA's tanto en PR como en USA
- Reducción en estudiantes de contabilidad
- Costo de estudiar 30 créditos adicionales sigue en aumento
- Disminución en oportunidades de minorías
- Poco o ningún valor añadido profesional en 30 créditos en cualquier materia
- Más importante la experiencia profesional



Las cosas como son!

It appears there may be the beginnings of a crack in the support for the 150-hour requirement. The Minnesota Society of CPAs is advancing a bill in the state legislature that could create cross-border restrictions for licensed CPAs and public accounting firms in the state; the bill would allow a second pathway to licensure of 120 units and two years of experience. Jen Leary, CEO of Clifton Larson Allen, the ninth largest CPA firm in the United States, has voiced support of the Minnesota bill. She believes that creating alternative paths to CPA licensure is needed to help eliminate the barrier to entry created by the 150-hour educational requirement (“Addressing the CPA Pipeline Issues Requires Collaboration and Bold Leadership,” March 3, 2023, <https://tinyurl.com/yf5a86ym>).

Estimado del futuro:

- Muchos estados y territorios emularán al estado de Minnesota que solo requiere 120 créditos pero 2 años de experiencia
- Otros eliminarán el requisito de los 150 sin aumentar los años de experiencia



Recomendaciones de Créditos

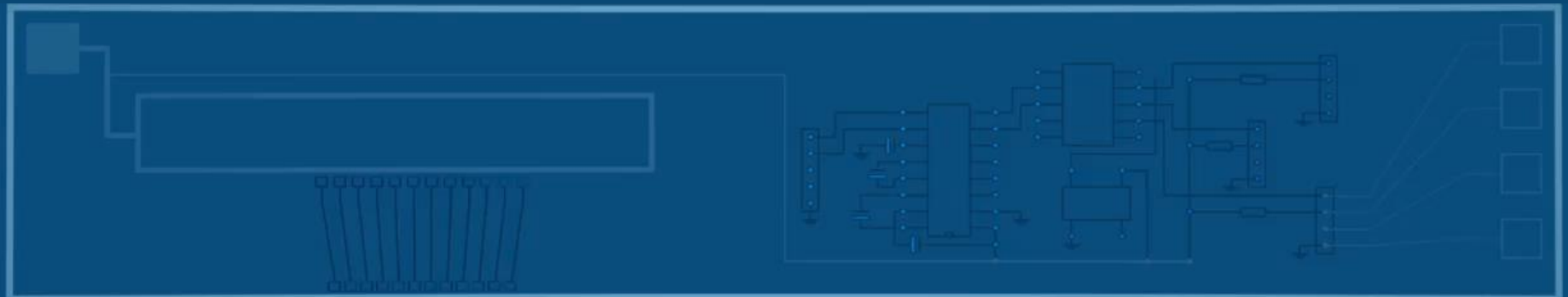
Sugerencias de Planificación:	Créditos	Créditos
	por Año	Acumulados
1er año	30	30
2do año	30	60
3er año	33	93
4to año	33	126

Esos 126 incluyen los siguientes cursos de contabilidad:		
Contabilidad elemental I	3	3 Requerido
Contabilidad elemental II	3	6 Requerido
Contabilidad intermedia I	3	9 Requerido
Contabilidad intermedia II	3	12 Requerido
Contribuciones	3	15 Electiva
Sistemas de información de contabilidad	3	18 Requerido
Contabilidad de costos o gerencial	3	21 Requerido
Auditoría	3	24 Requerido

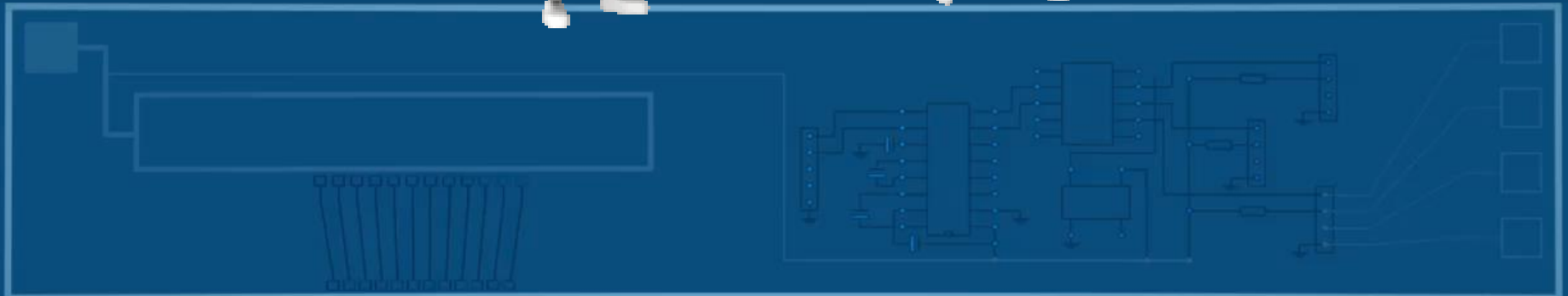
Luego de completar su cuarto año con 126 créditos universitarios incluyendo 24 de esos en contabilidad, debe sentarse al examen. Esto, sin perder su condición de estudiante universitario. Luego de aprobar 2, 3 o 4 partes del examen, retoma sus cursos universitarios para lograr los 150 crédito y los 32 en contabilidad.

Recomendaciones de Créditos

Luego de aprobar el examen de CPA:			
Contabilidad intermedia III	3	27	Electiva
Internado	3	30	Electiva
Fare - Becker CPA Review	1	31	Opcional
Regulation - Becker CPA Review	1	32	Opcional
Audit - Becker CPA Review	1	33	Opcional
Bar/IsC - Becker CAP Review	1	34	Opcional
Una vez apruebe el examen de CPA tiene 2 años para competir los 150 créditos universitarios. De no aprobarlo en esos dos años se le requieren créditos de educación continuada.			



Passing Rates



CPA EXAM PASS RATES



CPA Exam Pass Rates

Section	2021	2022	2023				
			Q1	Q2	Q3	Q4	Cumulative
AUD	47.98%	47.90%	47.01%	48.24%	45.64%	46.41%	46.75%
BEC	61.94%	59.85%	56.98%	59.16%	54.9%	38.17%	47.44%
FAR	44.54%	43.76%	41.82%	42.78%	44.08%	39.36%	42.12%
REG	59.88%	59.85%	58.63%	59.71%	59.13%	54.68%	57.82%

Administrative issues



Becker+



The Exam – Administrative Issues

Calendar year divided into quarters.

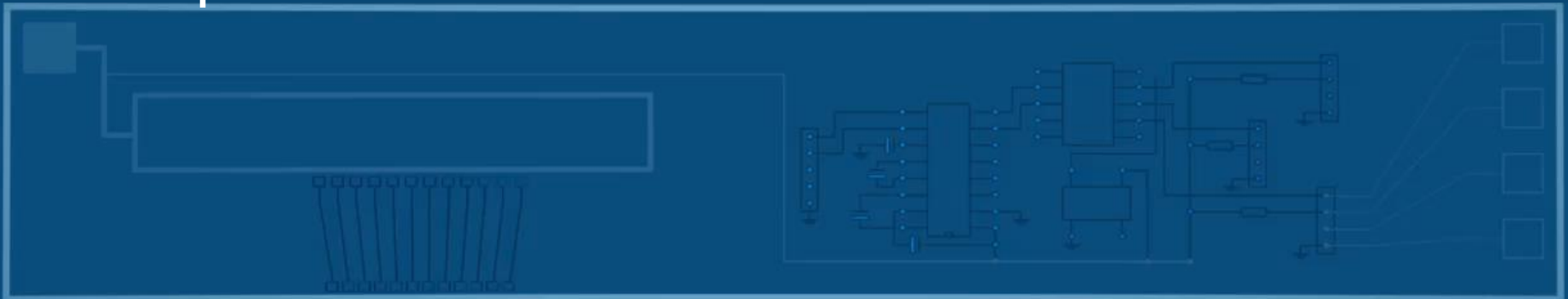
Candidates can sit for one or more parts during any testing window, and in any order.

Candidates will be allowed to retake a section(s) within the same examination window – CONTINUOUS TESTING

Exam can be taken in any state or jurisdiction

Exam is administered at Prometrics Testing Center

75% to pass



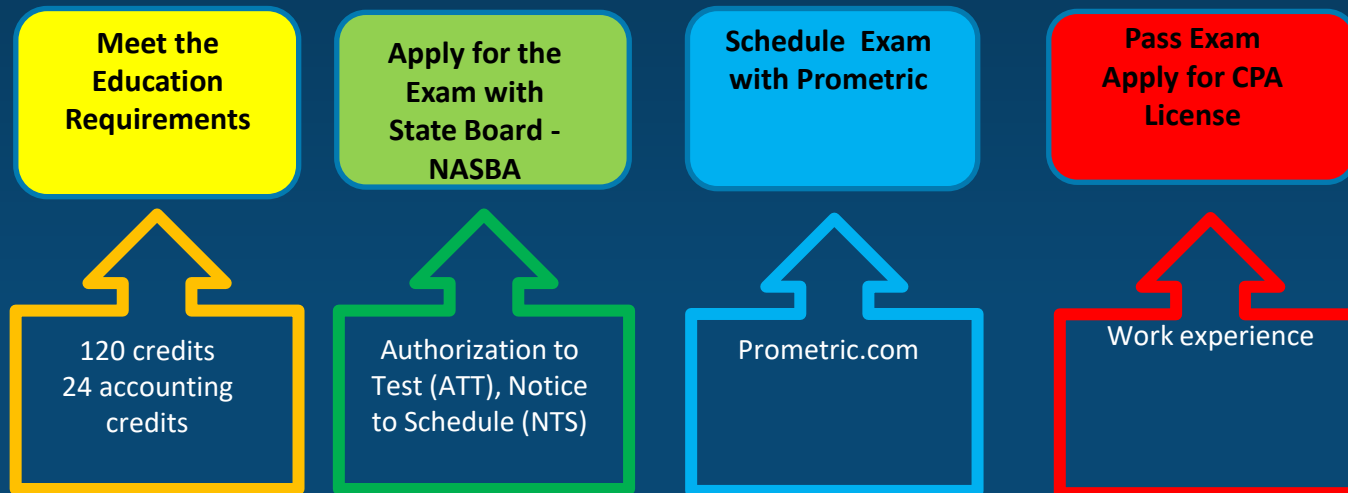
Exam News

2024 Test Administration Schedule / Score Release Timeline*

QUARTER	CORE TEST DATES	CORE SCORE REPORTS	DISCIPLINE TEST DATES	DISCIPLINE SCORE REPORTS
24Q1	JAN 10 - MAR 26	JUN 4	JAN 10 - FEB 6	APR 24
24Q2	APR 1 - JUN 25	JUL 31	APR 20 - MAY 19	JUN 28
24Q3	JUL 1 - SEP 25	APPROX NOV 1	JUL 1 - 31	SEP 10
24Q4	OCT 1 - DEC 26	EARLY FEB 2025**	OCT 1 - 31	DEC 10



Steps to Become a US CPA



Study with **Becker+**

Why Becker?

Becker+



Resultados en Puerto Rico

- Más de 90% de los que aprueban la reválida estudiaron con Becker
- Llevamos décadas donde nuestros estudiantes han sido la nota más alta del examen
- En la pasada entrega de Certificados de CPA 3/2024:
 - 26 de 28 nuevos CPA's estudiaron con Becker
 - La nota más alta fue estudiante de Becker
- La gran mayoría de los profesores universitarios aprobaron el examen con Becker



The leader in CPA Exam prep for 60+ years

A legacy of learning for a lifetime of success

1 million +

Candidates have prepared with Becker

The top 100

Accounting firms rely on Becker for their staff's exam preparation

90% +

of Watt Sells award winners (2005-2020) prepared with Becker

2,900 +

Accounting firms, corporations, alliances, government agencies and universities choose Becker

94[%]

CPA Exam sections passed
according to Becker
CPA Exam Day ReadySM students*

Nuestra Diferencia

- Más del 95% de los que apueban el CPA estudiaron con Becker
- Clases en español y en inglés (Unicos en PR)
- Profesores universitarios con más de 27 años en el coaching (unicos en PR)
- Power points disponibles de las clases
- Adapt-to-you Technology – inteligencia artificial (Unicos en PR)
- One on one academic support
- Videos explicativos de TODAS las simulaciones (Unicos en PR)
- Clases de TODOS los tópicos (Unicos en PR)



Becker CPA Exam Review

- Partnerships with the Big 4 and 98 of the top 100 accounting firms
- Ernst & Young
- Price Waterhouse
- Deloitte & Touche
- KPMG
- Galindez LLC
- Driven
- Kevane Grant Thornton
- RSM
- Rivera, Rodríguez & Toro
- Landa
- Alvarado Tax



Our package

BECKER CPA REVIEW ES LA CUNA DE LOS CPA'S EN PUERTO RICO
EL CURSO CON TODAS LAS HERRAMIENTAS PARA LOGRAR ESTAR:

EXAM DAY READY



Textbooks

- Hard copy and “pre-annotated” e-Book included with every course.
- Comprehensive and exceptionally easy to use.
- Organized by the topics tested on the CPA exam.
- Includes hundreds of past exam questions.

Financial 1

Becker Professional Education | CPA Exam Review

3. An active program to locate a buyer has been initiated.
4. The sale of the component is probable and the sale is expected to be complete within one year.
5. The sale of the component is being actively marketed.
6. Actions required to complete the sale make it unlikely that significant changes to the plan will be made or that the plan will be withdrawn.

U.S. GAAP VS. IFRS

Under IFRS, **before** a component can be classified as held-for-sale, the individual assets and liabilities of the component must be measured in accordance with applicable standards and any resulting gains and losses must be recognized. After classification as held-for-sale, the component is reported at the lower of carrying value and fair value less costs to sell. U.S. GAAP does not require remeasurement of individual assets and liabilities before classification as held-for-sale, but the classification of a component as held-for-sale does trigger an impairment analysis of the component.

III. ACCOUNTING RULES

A. Types of Entities to be Considered

The results of operations of a component of an entity will be reported in discontinued operations if either the component:

1. Has been disposed of, or
2. Is classified as held for sale.

B. Conditions that Must be Present

All related costs shall be recognized when the obligations to others exist, not necessarily in the period of commitment to a plan. **Both** of the following conditions must be met in order to report in discontinued operations the results of operations of a component that has been disposed of or is held for sale:

Course Software & Course Manual

Course Software contains:

Introductory video & tutorials

Multiple choices and simulations

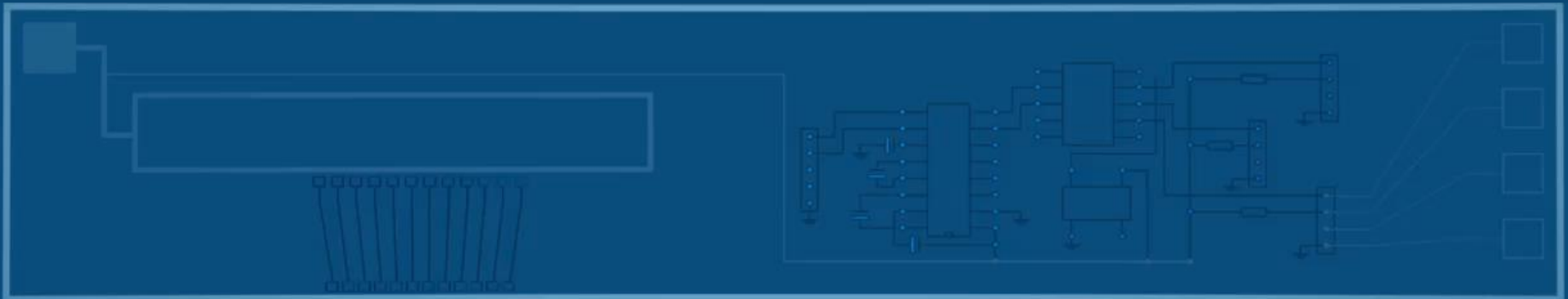
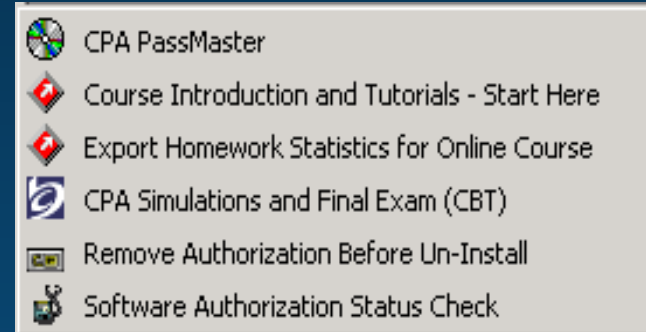
Study planner

CPA Simulation and Final Exam Software

Videos

E-books

Adapt2U technology – artificial intelligence



Becker Professional Education
Becker's CPA Exam Review

HOMEWORK: F5, Leases, Liabilities, and Bonds / Accounting for Leases

Question Statistics
Question 2 of 50
CPA-00396
FARE R99 #19
Times Worked: 0
First Attempt: N/A
Last Attempt: N/A
Overall: N/A
W = Wrong, C = Correct
N/A = Not Attempted

Keyboard Navigation
Left Arrow: Prev. Question
Right Arrow: Next Question
A ... Z: Select Answer

Session Statistics
Q's Worked: 1
Correct: 0
% Correct: 0%

Time Spent
Question: 00:38
Session: 00:41

Back Next Question
Zoom level 100%
Answer eBook Lecture
Options...
SC Calc SSheet Print

Cott, Inc. prepared an interest amortization table for a five-year lease payable with a bargain purchase option of \$2,000, exercisable at the end of the lease. At the end of the five years, the balance in the leases payable column of the spreadsheet was zero. Cott has asked Grant, CPA, to review the spreadsheet to determine the error. Only one error was made on the spreadsheet. Which of the following statements represents the best explanation for this error?

a. The beginning present value of the lease did **not** include the present value of the bargain purchase option.

b. Cott subtracted the annual interest amount from the lease payable balance instead of adding it.

c. The present value of the bargain purchase option was subtracted from the present value of the annual payments.

d. Cott discounted the annual payments as an ordinary annuity, when the payments actually occurred at the beginning of each period.

Choice "a" is correct. Cott, Inc. made the error of not including the present value of the bargain purchase option in the beginning present value of the lease that it used on the schedule. A bargain purchase option payment is included as part of the minimum lease payments to be discounted to the date of inception of the lease because it is a future cash flow that is considered certain. When the spreadsheet showed zero at the bottom, Cott, Inc. still was required to make the bargain purchase option payment of \$2,000, yet there was no liability left on the books to pay. The \$2,000 should have been capitalized as part of the cost of the equipment (or whatever was purchased under the capital lease).

Choice "b" is incorrect. Interest is neither subtracted nor added to the lease payable balance, which is maintained at the present value (or carrying value) of the lease. Interest is in a separate column on the spreadsheet for the effective interest method calculation.

Choice "c" is incorrect. If the present value of the bargain purchase option were subtracted from the present value of the annual payments, the balance could not have been zero at the end of five years, it would have been a debit balance (i.e., negative).

Choice "d" is incorrect. This option would have caused the amount capitalized at the lease inception to be lower than it should have been (i.e., the present value of an ordinary annuity for the same interest rate and amount of payments is lower than the present value of an annuity due). However, the schedule would not have become zero at the end because the interest calculation would have been based on the date of payment, which was not consistent with the method of discounting used to produce the schedule.

Friday, Dec 9, 2011 9:41 AM | 2012 (v5.3.0) | NUM

- Over 7,000 questions.
- Link to lecture and link to text features provide clarification on challenging topics.
- Complete answer explanations.
- Timer allows you to stay on pace.

Simulations

The screenshot shows the Becker's CPA Exam Review software interface. The title bar reads "Becker Professional Education" and "Becker's CPA Exam Review". The main window title is "Financial 5 - Bonds Payable". A timer shows "Time Elapsed: 0 hours 0 minutes". The interface includes a menu bar with "Bond Issue Price (AICPA Adapted)", "PV and FV Tables", "Authoritative Literature", and "Help". A toolbar contains "Solution", "Unsplit", "Split Horiz", "Split Vertical", "Spreadsheet", "Calculator", and "Exit". A text box contains the following text:

On January 2, Year 1, the Lyndhurst Company, Inc. a privately-held company, issued \$1,000,000, five-year, 10.00% bonds, dated January 2, Year 1. The bonds provided for semi-annual interest payments to be made on June 30 and December 31 of each year. Terms of the bond indenture allowed the company to call the bonds at 102 after one year. The bonds were issued when the market interest rate was 8.00%.

- Lyndhurst uses the effective interest method for amortizing bond discounts and premiums.
- The bonds are term bonds that mature on December 31, Year 5.
- Lyndhurst's fiscal year for financial reporting purposes is December 31.
- The company called the bonds at 102 on June 30, Year 2.

Use the following spreadsheet to calculate the present values of the principal and interest cash flows related to the bonds, and the resulting bond issue price. For each shaded cell in columns B, C, and D, enter the appropriate figures in the shaded cells. For cells C2 and C3, enter the amortization interest rate (as a decimal). For column E, find the appropriate time value factors in the references located in the "Resources" tab and enter those into the shaded cells. The spreadsheet will automatically calculate the bond issue price based on your entries (cell F4).

	A	B	C	D	E	F
1	Payment Type	Compounding Period(s)	Interest Rate	Payment Amount	Factor	Present Value
2	Principal					\$0
3	Interest					\$0
4	Bond Issue Price					\$0

At the bottom, there is a "Reminder" box, "Directions" (1, 2, 3, 4, 5), and "Previous" and "Next" navigation buttons.

- Over 400 task-based simulations.
- Functionality mirrors the CPA Exam.
- Timer allows you to stay on pace.

SkillMaster videos

BECKER EXCLUSIVE +

Step-by-step videos coach you through task-based simulations similar to what you'll find on the exam.

The screenshot displays a video recording interface. On the left, a video player shows a man in a blue polo shirt with the Becker logo. Below the video is a search bar and a list of captions. On the right, a simulation interface is shown with a timer at 0:14. The simulation content includes a table with columns 'Accounting Change' and 'Type of Change', and a list of six scenarios. A dropdown menu is open over the first scenario, showing options: 'Change in Accounting Entry', 'Change in Accounting Estimate', 'Change in Accounting Principle', and 'Error Correction'. The 'Change in Accounting Principle' option is selected.

Search this recording

question, 1 track

Captions

Notes

Bookmarks

it's a good idea to look at the answer choices and see what you're dealing with. 2:26

And I also like to think about, 2:31

which answers are gonna be the most obvious to the least obvious. 2:32

To me the most obvious one is the first one, change in accounting entity because 2:36

0:14 THE LIFECYCLE

PL SIM 1

Scroll down to complete all parts of this task.

Jones Inc. (S) GAAP Year 3 financial statements show balance sheet, income statement data for Years 2 and 3. For each of the following accounting changes, identify the type of reflected on the financial statements of Year 3.

	A	B
1	Accounting Change	Type of Change
2	Jones books a receivable in Year 1 and cash is collected in Year 2, but the company does not book Year 2 until Year 3.	
3	After using FIFO in Years 1 and 2, Jones changes to inventory method to LIFO beginning in Year 3.	
4	Inventory is identified as obsolete and written off during a Year 3 equipment review.	
5	A large tax accrual adjustment related to Year 2 that impacts the balance sheet and income statement is identified during Year 3.	
6	A new FASB Standard is implemented in Year 3, which requires Jones to change how it accounts for probable future charges.	

Select an option below

- Change in Accounting Principle
- Change in Accounting Entry
- Change in Accounting Estimate
- Error Correction

RESET CANCEL ACCEPT

SHOW SOLUTION

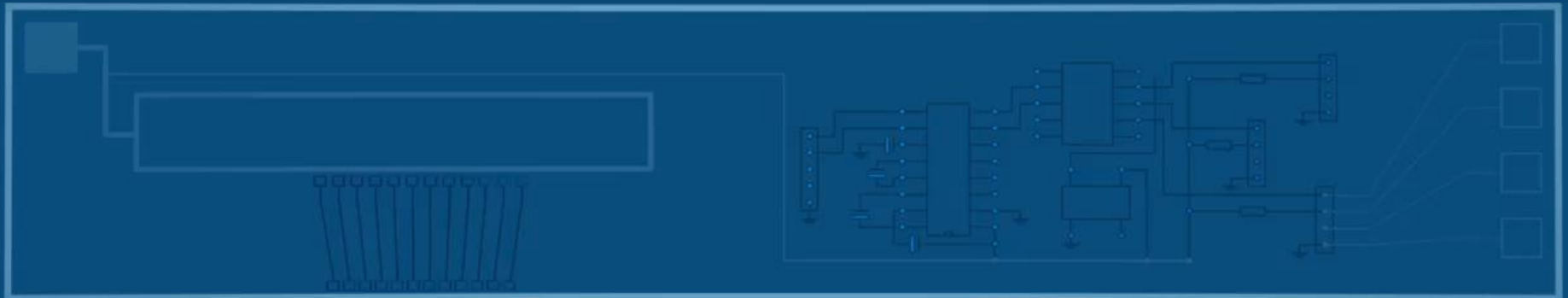
More than 400 examples cover:

- + Knowledge of how to deconstruct problems
- + Problem-solving and time-management strategies
- + Tips on applying concepts and real-world situations

Mobile Flash Cards

With their portability and ease-of-use, flashcards are a highly flexible preparation resource:

- Use flashcards as a study group resource.
- Find a study partner and alternate between asking and answering.
- Keep cards handy to study whenever you have downtime.



Simulated exams

The screenshot displays a simulated exam interface. At the top, it indicates a total exam time of 4 hours. Below this, a timeline shows five testlets: Testlet 1 (33 Multiple-Choice Questions), Testlet 2 (33 Multiple-Choice Questions), Testlet 3 (2 Task-Based Simulations), Testlet 4 (3 Task-Based Simulations), and Testlet 5 (3 Task-Based Simulations). Break periods are shown between testlets, with a 15-minute pause for Testlet 4. The main interface shows a question about general purpose external financial reporting, a calculator, and a spreadsheet window.

Simulated exams feature new questions not used within the course, written by knowledgeable instructors. Everything from timing to structure is based on the actual CPA Exam to help you plan for the real thing.

- + 3 simulated exams per section
- + Two are weighted according to the exam
- + One is a comprehensive review designed to help students identify areas of opportunity

Further preparation



1-1 Academic Support

- Get a response within 48 hours



Becker Knowledge Base & Study Groups



Exam Day Ready Tracker

- 80%+ lecture completion
- 80% + correct answers
- 50% correct answers on Mini exams & simulated exams



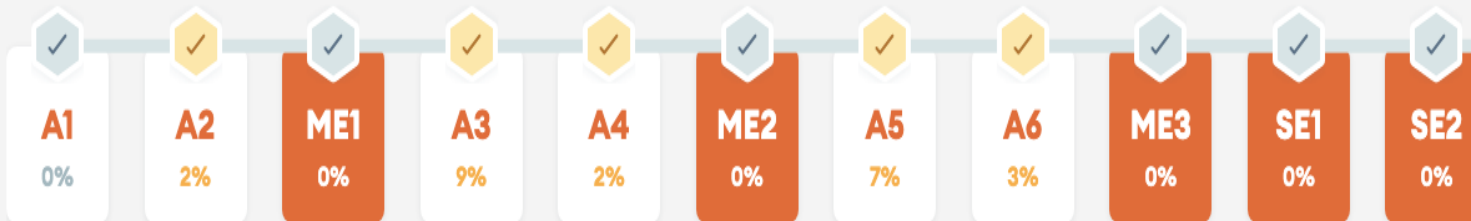
Welcome, Profesor Juan!

You are studying for

AUDITING

V4.2

Study Journey How do I become Exam Day Ready (EDR)?



Next Step

[See your Study Planner](#) →

Exam Tracker

[Edit Exam Tracker](#) →

A1 | Module 1

Professional Standards



Schedule your exam



Insert exam date to start the countdown

Performance Summary

Performance Report →



6% Section Completion
● The same as last week



3% Lectures Viewed
● The same as last week



12% Simulations Average score
● The same as last week



1% MCQs Average score
● The same as last week



0% Exams Average score

Additional Study Tools



Final Review >



Unlimited Practice Tests >

Course Resources



Course Updates >



Blueprint Report >



Study Planner >



Tutorials >



Knowledge Base >



AICPA Newly Released Questions >

Create new Practice Test



Mode ^



Random



Personalized

Adapt2U

Which mode is right for you?

Random: You will receive a random set of questions from each of the selected units in a mini exam format.

Personalized: You will receive a unique set of questions from the selected units personalized to the areas in which you need to improve your proficiency.

Question Type ∨

100 MCQ(s) and 10 Simulated Task(s)

Content ∨

A1 / A2 / A3 / A4 / A5 / A6

Cancel

Start test

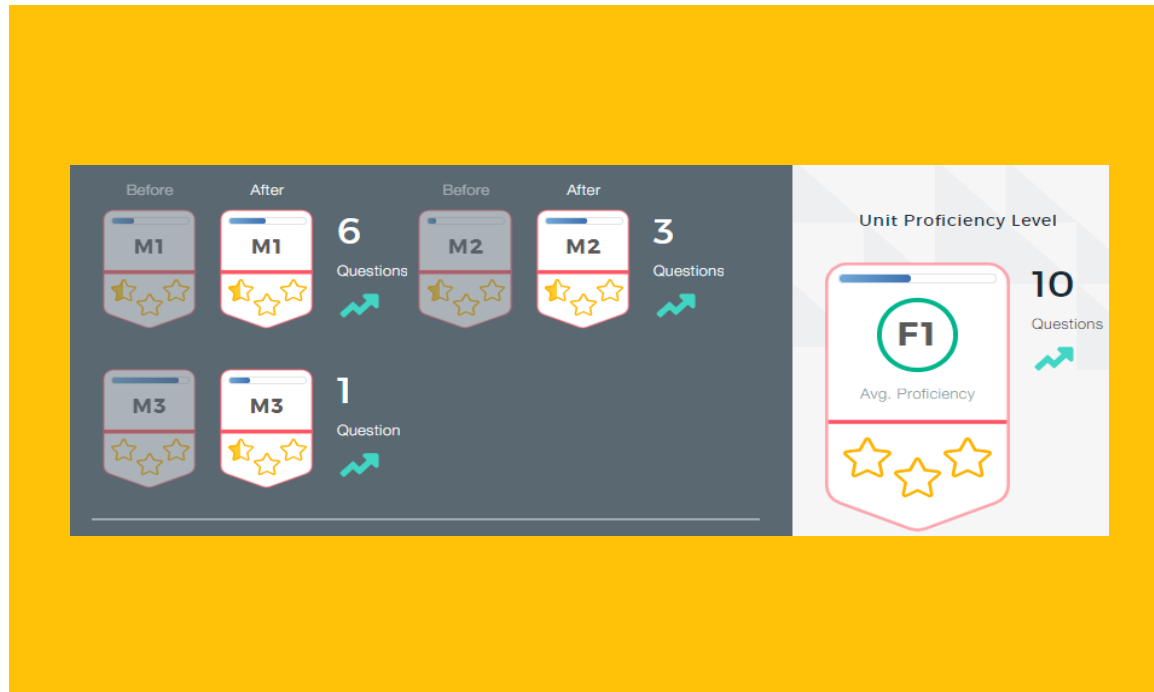
CPA Our software – Adapt2U Technology



Becker CPA Review

Personalized learning

BECKER EXCLUSIVE +



Adapt2U Technology, powered by Sana Labs' award-winning AI delivers personalized, dynamic learning

- + Constantly assesses your knowledge
- + Tailors study areas for improvement
- + Personalized review sessions at the end of each module show your strengths and where you can improve
- + Preassessment to determine what you already know to optimize study time

Our national instructors

LLC is like the platypus, it's a hybrid.
It has some traits of a corporation,
and some traits of a partnership.



Our local instructors



Fare Instructor



Eva Quinones

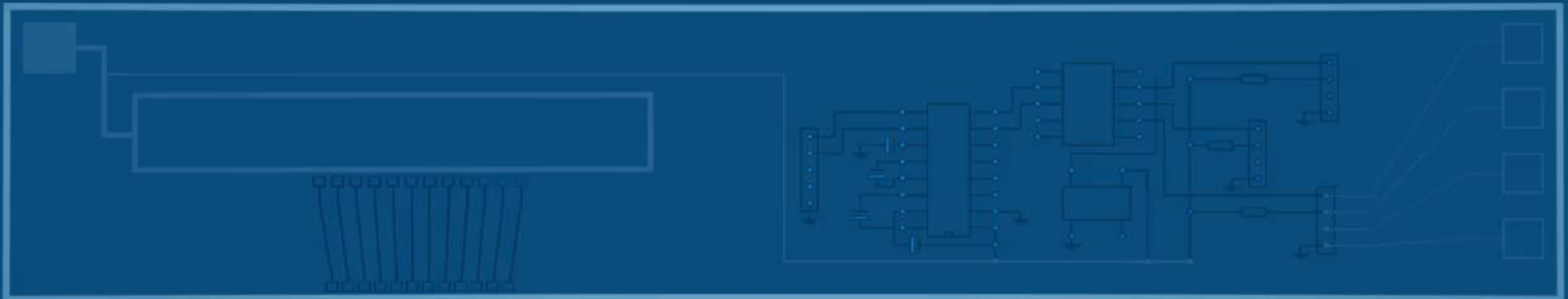
- CPA
- MBA – Texas at Austin
- Since 1995 – 28 years
- UPR instructor – Mayaguez Campus

BAR Instructor



Karen Castro

- CPA
- PHD – UPR - RP
- Since 2024
- UPR instructor – Río Piedras Campus



Regulation Instructor



Kenneth Rivera Robles

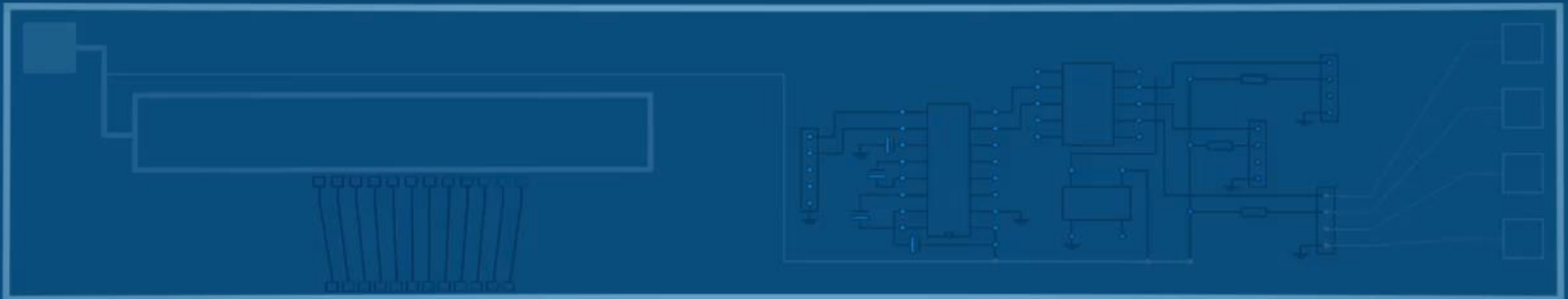
- CPA y abogado
- Since 1995 – 28 years
- UPR instructor – Leyes
- Tax partner in charge – FPV Galindez

Audit, Regulation & ISC Instructor



Juan M. Garcia Merced

- CPA
- MBA – Madison WI 1985
- Since 1988 – 35 years
- UPR instructor – San Juan campus



Advantage & Premium Packages



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4 parts – First time candidates

Clases en inglés y español – 24/7

Libros de texto físicos y digitales

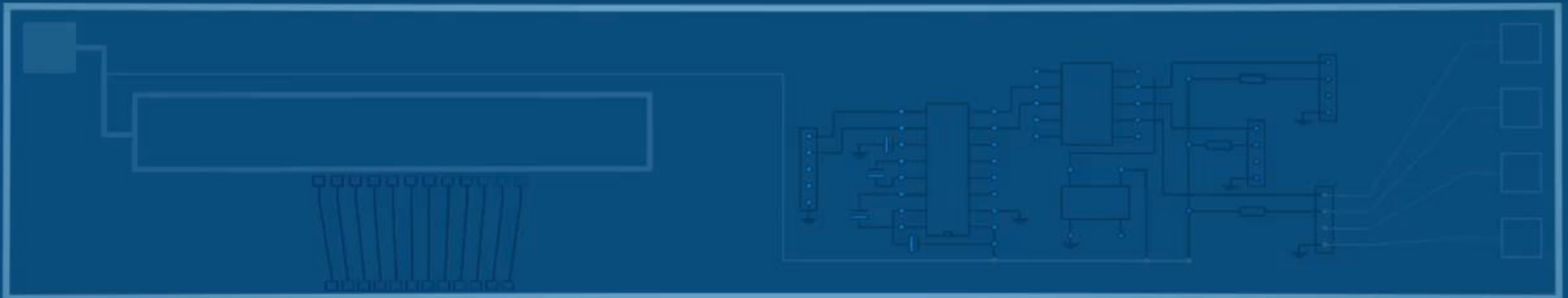
Programa de computadoras

- Planificador de estudio
- Alternativas múltiples
- Simulaciones
- exámenes finales
- flash cards digitales



El programa de computadoras es válido por **30 meses**

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Premium

\$2,595

4 parts – First time candidates

Clases en español y en inglés

Libros de texto – físicos y digitales

Programa de computadoras

- Planificador de estudio
- Alternativas múltiples
- Simulaciones
- Exámenes finales
- Flash cards digitales
- Final Review – incluye libro y acceso a plataforma digital
- Alternativas múltiples suplementarias
- Uso del programa de por vida (restricciones)

El programa de computadoras es **válido de por vida** al proveer un “Notice to Schedule” vigente.

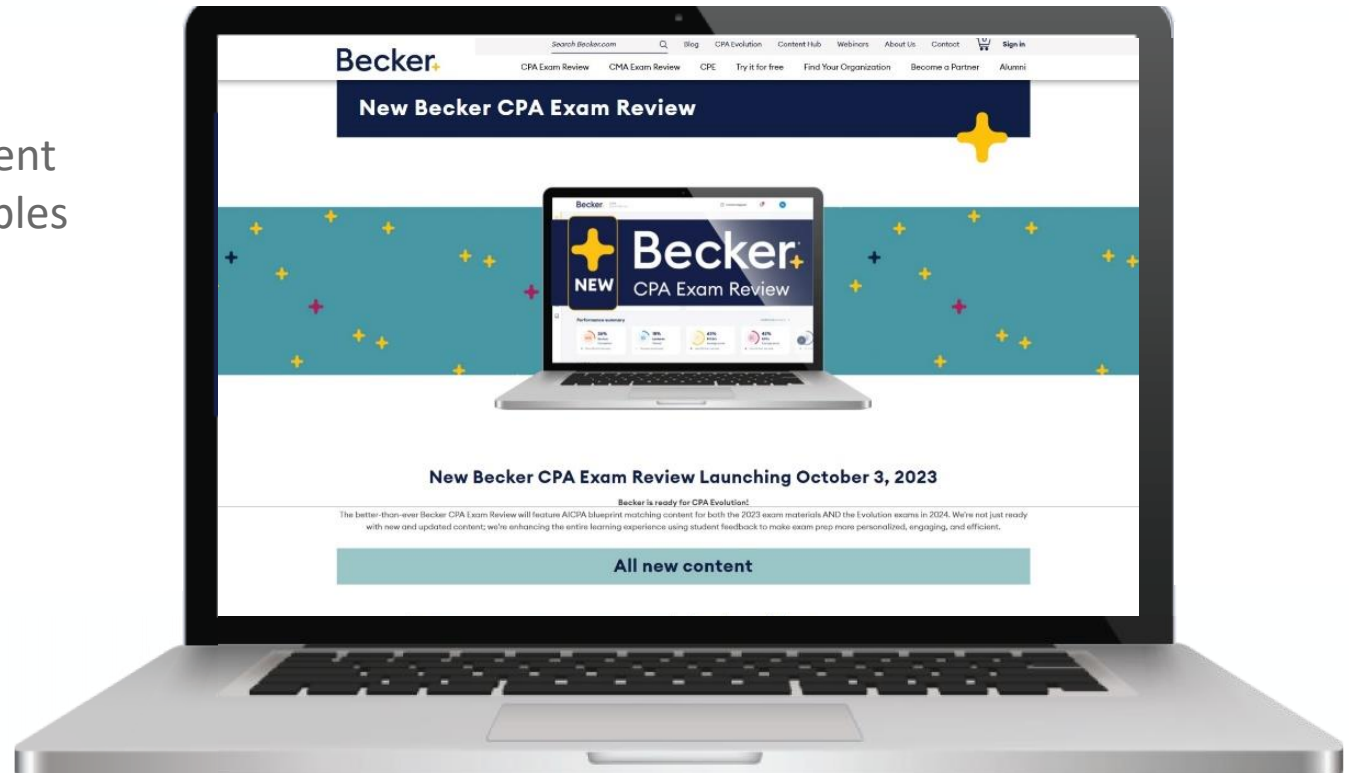
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New Becker - 2024

[Becker.com/ New-Becker](https://www.becker.com/new-becker)

- Launch Announcement
- Lecture Video Examples
- Transition Details



from the lecture videos and textbook using multiple examples and visuals in an easy to read and understand layout."
- Becker CPA student



CPA Juan M. García Merced

info@cpareviewpr.com | (787) 753-7050 | (787) 753-7020



Thank you.

Becker+

