



i-COMM CLASSES

— An Innovative Coaching for CA, CMA & CS —

**US CERTIFIED
PUBLIC
ACCOUNTANT**



CPA

About CPA

Certified Public Accountant (CPA) is considered as one of the highest and most reputable accounting qualifications. It offers knowledge in multiple accounting areas including financial accounting, financial reporting, auditing, corporate governance and taxation. The US CPA examination is administered by the American Institute of Certified Public Accountants (AICPA)

Why CPA ?

Globally

Accredited
qualification

Flexible exam scheme

Option of clearing
the exam in one go
or breaking it as
per convenience

Career opportunities

CPAs are globally
recognised as
premier accountants
and hired across
industries and Big4s

About Becker's CPA Content

i-Comm Classes is an authorised training partner with Becker Professional Education to provide the most widely accepted and result oriented CPA content available for the US CPA examinations with a global pass rate of approximately 94%. More than one million candidates have used the Becker CPA review to prepare for their examination.

Our Unique Assessment Kit



Live Virtual Classes

Get live virtual classes for every paper on Zoom Platform. Students can have discussions with their mentors and resolve queries that arise.



Learn Anytime Anywhere with Our LMS

Get access to our Learning Management System (LMS) 24x7. Learn at home on your laptop or computer or on the go from all hand held devices.



Experiential Training for Better Preparation

Be exam ready with Becker's assessment kit that offers access to a plethora of quizzes, mock tests and assignments, designed in accordance with the US CPA exam pattern and focus on application-based learning through our case-studies and practice oriented pedagogy



Post-training Support

Go beyond attending just regular sessions by availing post-session support. Resolve queries, attend missed sessions and be a part of the exam preparation series through our LMS.

Course Structure

The US CPA Exam Consists of Four Parts :

Core Exam

- Auditing and Attestation (AUD)
- Financial Accounting and Reporting (FAR)
- Regulation (REG)

Discipline Exam

- Business Analysis and Reporting (BAR)
- Tax Compliance and Planning (TCP)
- Information System and Controls (ISC)

Candidates must pass all four parts within 18 months of passing the first examination, earning a minimum score of 75 out of 100 in each part

Syllabus and Exam

Auditing and Attestation (AUD)

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

Financial Accounting and Reporting (FAR)

Content area	Allocation
Financial Reporting	30–40%
Select Balance Sheet Accounts	30–40%
Select Transactions	25–35%

Taxation and Regulation (REG)

Content area	Allocation
Ethics, Professional Responsibilities and Federal Tax Procedures	10–20%
Business Law	15–25%
Federal Taxation of Property Transactions	05–15%
Federal Taxation of Individuals	22–32%
Federal Taxation of Entities (including tax preparation)	23–33%

Business Analysis and Reporting (BAR)

Content area	Allocation
Business Analysis	35–45%
Technical Accounting and Reporting	35–45%
State and Local Governments Controls (SOC) Engagements	15–25%

Tax Compliance and Planning (TCP)

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

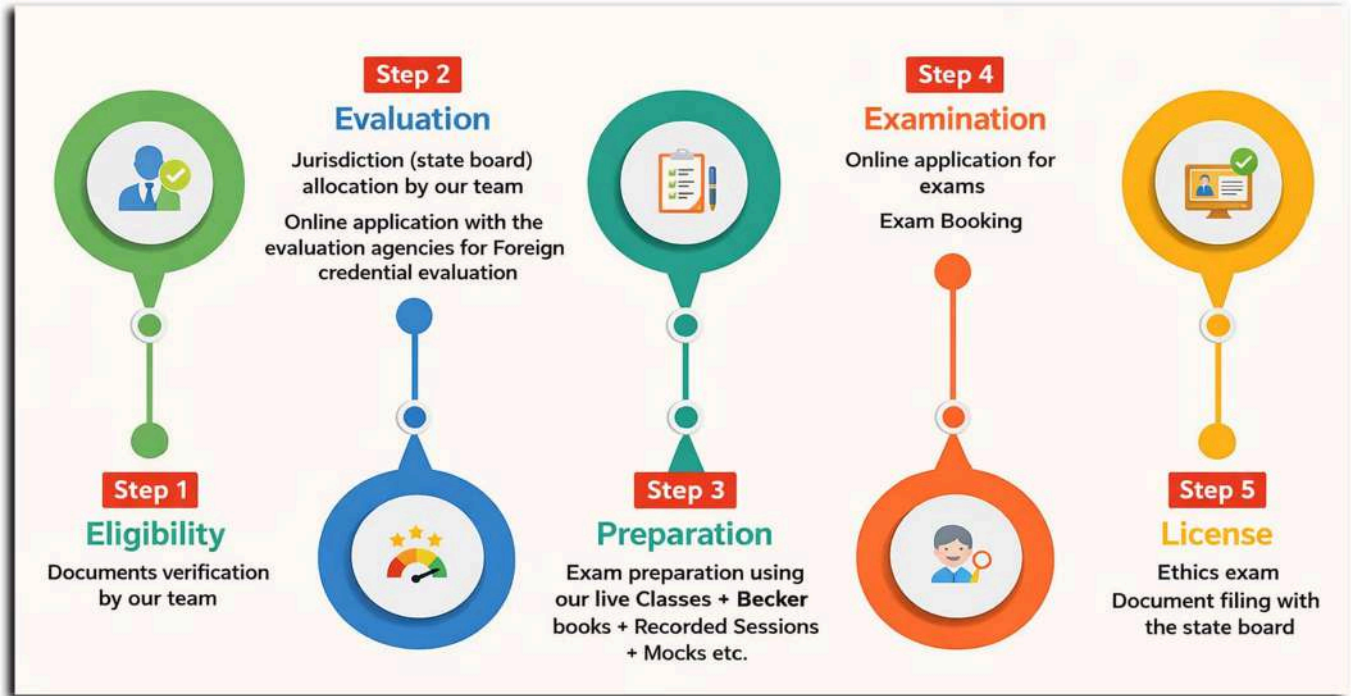
New Exam Structure

All exams are a mix of multiple-choice questions (MCQs) and task-based simulations (TBSs).

- ★ BAR has 50 MCQ's and 7 TBSs.
- ★ ISC has 82 MCQs and 6 TBSs.
- ★ TCP has 68 MCQs and 7 TBSs.
- ★ AUD has 78 MCQs and 7 TBSs.
- ★ FAR has 50 MCQ's and 7 TBSs.
- ★ REG has 72 MCQs and 8 TBSs

Pathway to the CPA Designation

The broad steps to take you through the journey of becoming a CPA are as follows:



Biggest Employers of US CPA In India



The CPA Exam & License Eligibility At a Glance

There are two steps to get a licensed CPA designation

Clear the AICPA's CPA examination (from any of the eligible 55 state board of accountancy)

Minimum education requirements for US CPA exam: 120 credits

As a general rule, each university year in India gives 30 credits to the students. So, a three-year graduation degree from any of the Indian universities gives 90 credits. As an exception, a B.Com Honours from an NAAC A, A+ accredited university with a first division is considered to be 120 credits equating to a bachelor's degree from the US.

The following combinations assure eligibility for CPA exams:-

B.Com + 1 Year Diploma	120 Credits
B.Com + CA Inter/ ICWA Inter / CS Exec.	120 Credits
B.Com + M.Com (2 years)	150 Credits
B.Com + MBA (2 years)	150 Credits
B.Com + CA/ ICWA/ CS	150 Credits

Get the CPA license (sponsored by any of the eligible 55 state board of accountancy)

Minimum education requirements for US CPA license: 150 credits

i-Comm Classes will guide you for the end-to-end process of completing your journey from clearing the examination to getting you CPA license.

The extra 30 credits can be earned by pursuing any one-year diploma courses in the fields of accounting and finance.

In addition to the education criteria, you also need to clear the Ethics exam and get your experience verified from a Licensed CPA.

COURSE OFFERING

- ★ 260+ hours of Live Online Classroom Training from Industry Experts
- ★ 100% Placement Support
- ★ Result Oriented Discussion Forums
- ★ 6500+ Multiple Choice Questions
- ★ 250+ task-based simulations and study planner
- ★ Online classes are available for 24/7
- ★ Self-paced learning content by Becker Professional Education
- ★ After Course Engagement (ACE)
- ★ 230+ hours of exclusive recordings
- ★ 94% Pass rate





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