

# Becker<sup>™</sup><sub>+</sub>

## Pathways to Becoming a CPA Professional



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# Becker



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CPA, CMA, CIA & EA Exam Review | Helping Students Focus, Recall, and Perform at Th...



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**What year are you in school?**

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**In which state do you plan to receive your license?**

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# CPA Profession: Snapshot

**300,000** Accountants and auditors who left their jobs between 2020 and 2022  
(17% workforce contraction)

**75%** of current CPAs at or near retirement age.

**136,400** open positions annually for the next decade.

**42%** Of accounting firms are turning away work due to staffing shortages.

**55%** Of accounting professionals plan to leave their current employer within the next three years.

# For perspective



Between 2020 and 2022, the U.S. lost about 300,000 CPAs.

- **Nearly 1 in 5 CPAs left the profession in just two years.**
- **Retirements surged, but not enough new accountants are entering the pipeline.**

“Imagine if every accounting major at Towson, UMBC, American, George Mason, and Howard graduated this year and immediately quit — that’s the scale of the loss we’ve seen nationwide.”

# Opportunity Is Rising for Future CPAs



**The CPA shortage means greater demand, higher starting salaries, and faster advancement.**

**Firms are reimagining roles with AI, analytics, and sustainability reporting.**

**Your generation will shape how accounting evolves—from traditional compliance to strategic leadership.**

**“The decline in CPAs isn’t a crisis—it’s an invitation. The next era of the profession begins with you.”**

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**In a word, my biggest reason for entering into the Accounting profession is \_\_\_\_\_.**

# SHOW ME THE MONEY:

WHY ACCOUNTING IS  
THE PLACE TO BE



## COMPETITIVE SALARIES

Accounting offers attractive  
starting salaries and significant  
growth potential.



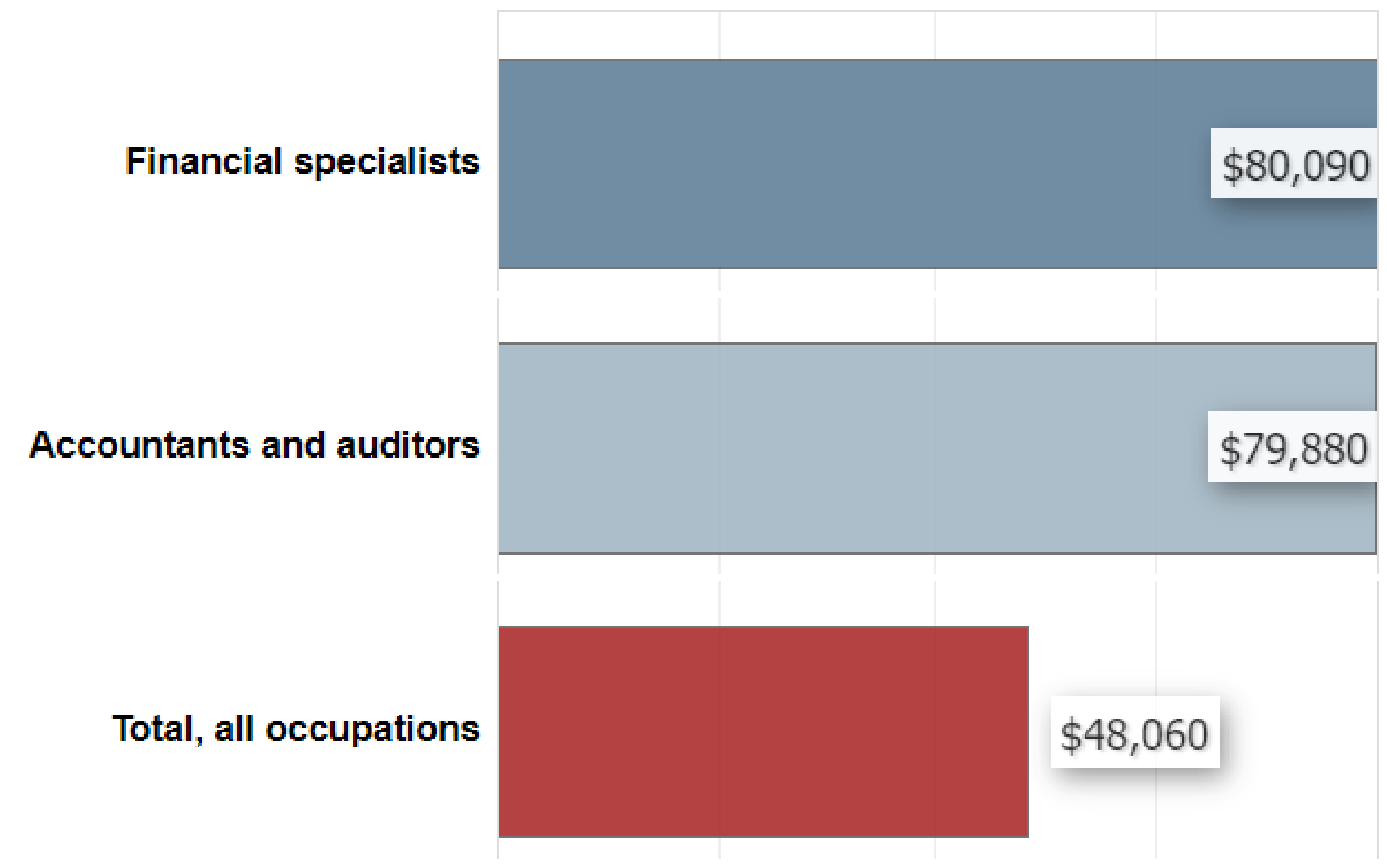
# According to the Bureau of Labor Statistics (BLS)

## Pay

The median annual wage for accountants and auditors was \$79,880 in May 2023. The median wage is the wage at which half the workers in an occupation earned more than that amount and half earned less. The lowest 10 percent earned less than \$50,440, and the highest 10 percent earned more than \$137,280.

## Accountants and Auditors

Median annual wages, May 2023



Note: All Occupations includes all occupations in the U.S. Economy.

Source: U.S. Bureau of Labor Statistics, Occupational Employment and Wage Statistics

HIGH DEMAND  
HIGH DEMAND  
**HIGH DEMAND  
AND JOB SECURITY**

Accountants are always in demand across various industries, offering strong job security.



**OPPORTUNITIES  
GLOBAL**

Accounting credentials are recognized worldwide, opening doors to global career opportunities.



# According to the Bureau of Labor Statistics (BLS)

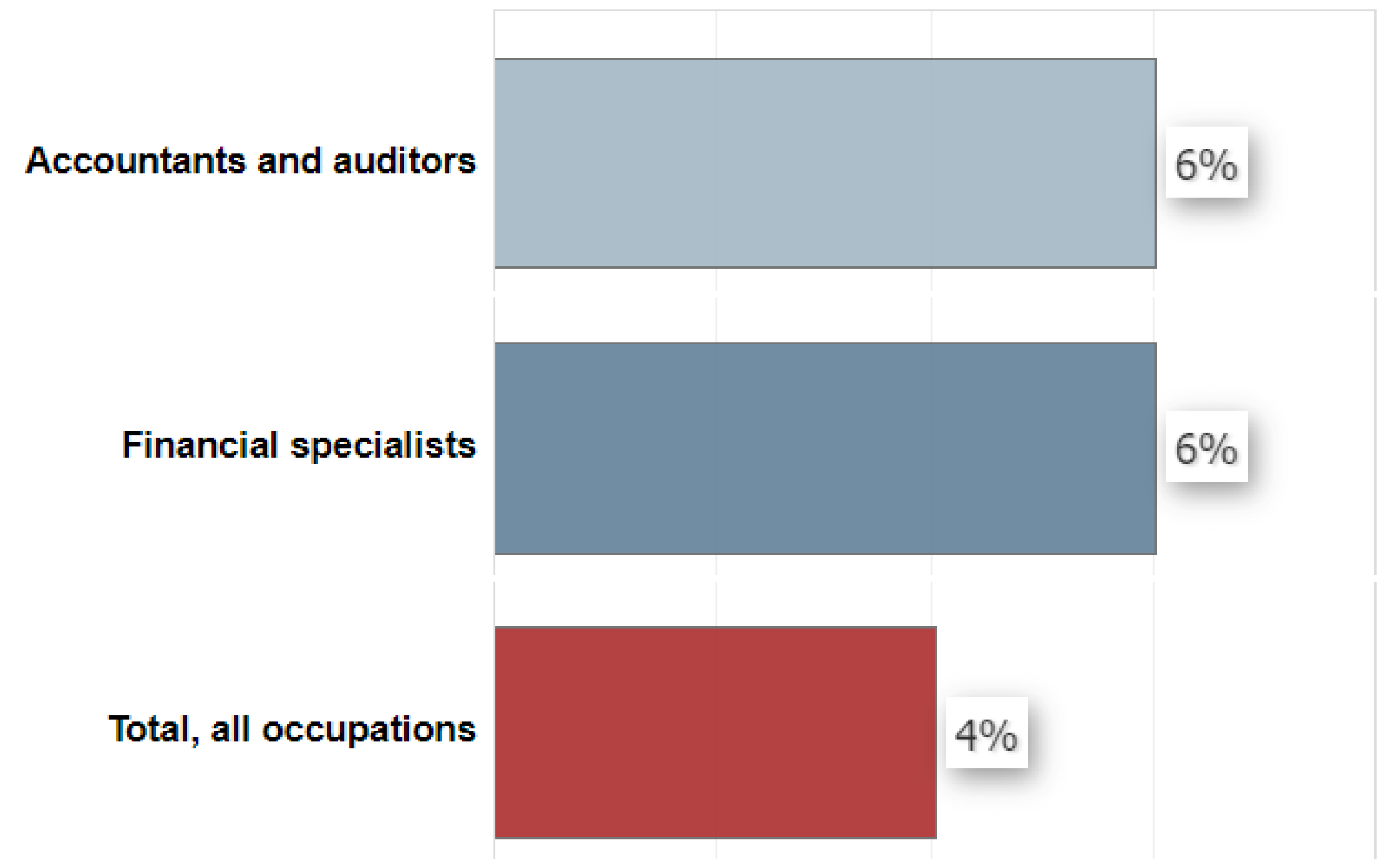
## Job Outlook

Employment of accountants and auditors is projected to grow 6 percent from 2023 to 2033, faster than the average for all occupations.

About 130,800 openings for accountants and auditors are projected each year, on average, over the decade. Many of those openings are expected to result from the need to replace workers who transfer to different occupations or exit the labor force, such as to retire.

## Accountants and Auditors

Percent change in employment, projected 2023-33



Note: All Occupations includes all occupations in the U.S. Economy.

Source: U.S. Bureau of Labor Statistics, Employment Projections program

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As a CPA, and after spending some time learning the profession, the industry I'd like to work most in is \_\_\_\_\_.

# DIVERSE CAREER PATHS

Accounting skills pave the way for leadership roles in business and finance.



# TECHNOLOGY INTEGRATION

Gain analytical, problem-solving, and strategic thinking skills that are valuable in any career.



# Accounting has many career paths



**Corporate  
accounting**



**Forensic  
accounting**



**Environmental  
accounting**



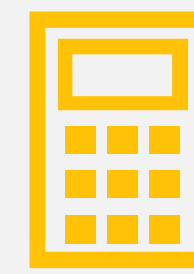
**Global  
accounting**



**Academia**



**Government and  
nonprofit**



**Public  
accounting**



# Technology & Accounting



Technological change is expected to affect the role of accountants over the next decade. Some routine accounting tasks may be automated as platforms such as cloud computing, artificial intelligence (AI), and blockchain become more widespread.

Although it will increase accountants' efficiency, this change is not expected to reduce overall demand. The automation of routine tasks, such as data entry, will instead make accountants' advisory and analytical duties more prominent.

# TRANSFERABLE SKILLS

Gain analytical, problem-solving,  
and strategic thinking skills that  
are valuable in any career.



# ETHICAL FOUNDATION

Accounting  
emphasizes ethical  
practices, which are  
crucial for building  
trust and integrity  
in any profession.



# Transferable skills are essential

- + Communication Skills
- + Teamwork
- + Technical Skills
- + Analytical Thinking
- + Problem Solving
- + Ethical Practices
- + Integrity



# Importance of credentials

Accounting certifications are used to enhance careers and grow skillsets. Determining which one is right for you can vary according to your career path, specialization, eligibility and resources, but each credential has distinct benefits:

+ Increasing your odds of getting hired

+ Maximizing the marketability of your skill set

+ Potential for increasing your salary

+ Providing professional credibility for you and your organization

# Supportive Network



**AICPA**<sup>®</sup>



**NASBA**



*"Lifting As We Climb"*

**Becker**<sup>+</sup>



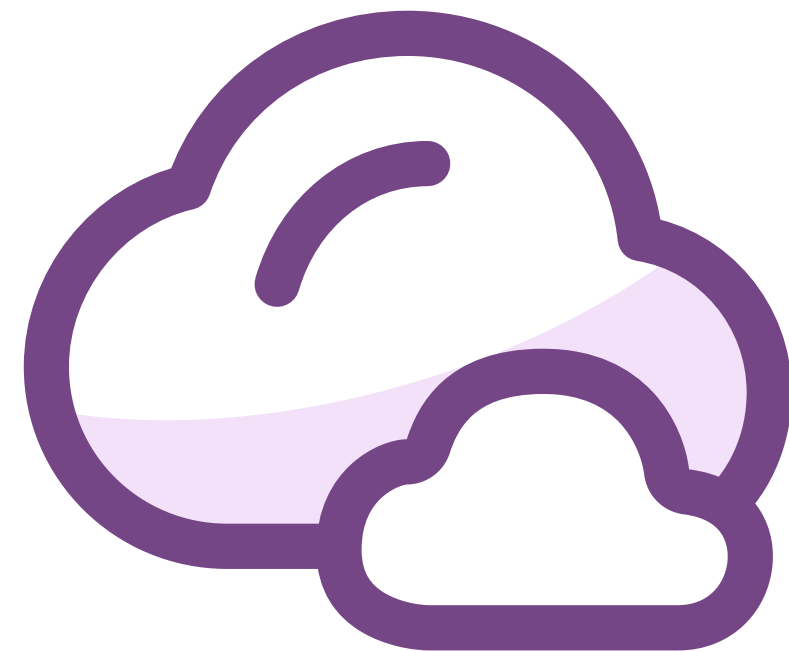
**The Institute of Internal Auditors**

# CPA Exam Core Sections

[www.AICPA.org/CPAExam](http://www.AICPA.org/CPAExam)

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**In one word, how do you feel about the CPA exam?**

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# The CPA Exam facts - CPA Evolution of 2024

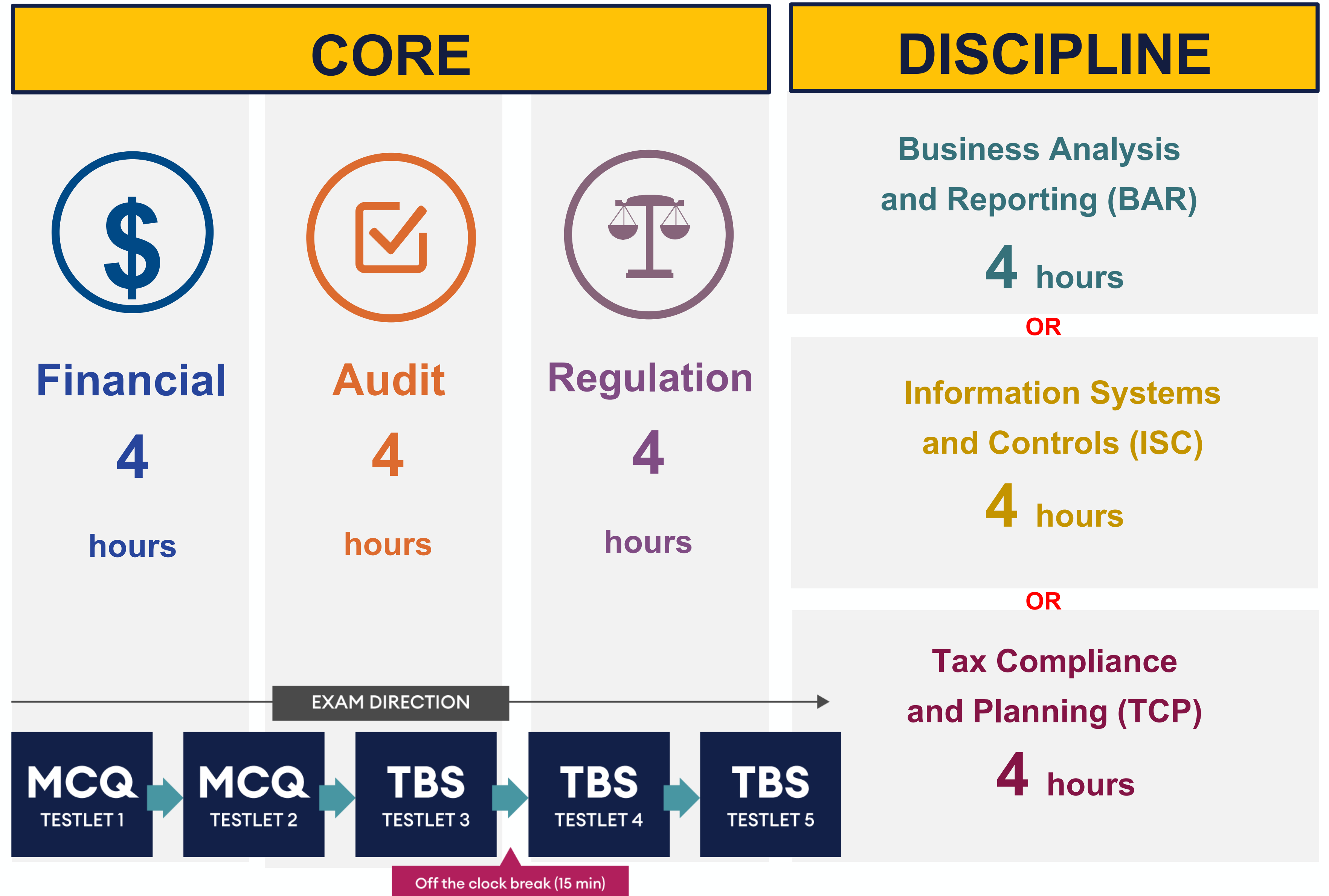
Passing score on a scale of 0-99

**75**

Exam can be taken in **ANY STATE** or jurisdiction

**30** months

Time to pass all four parts



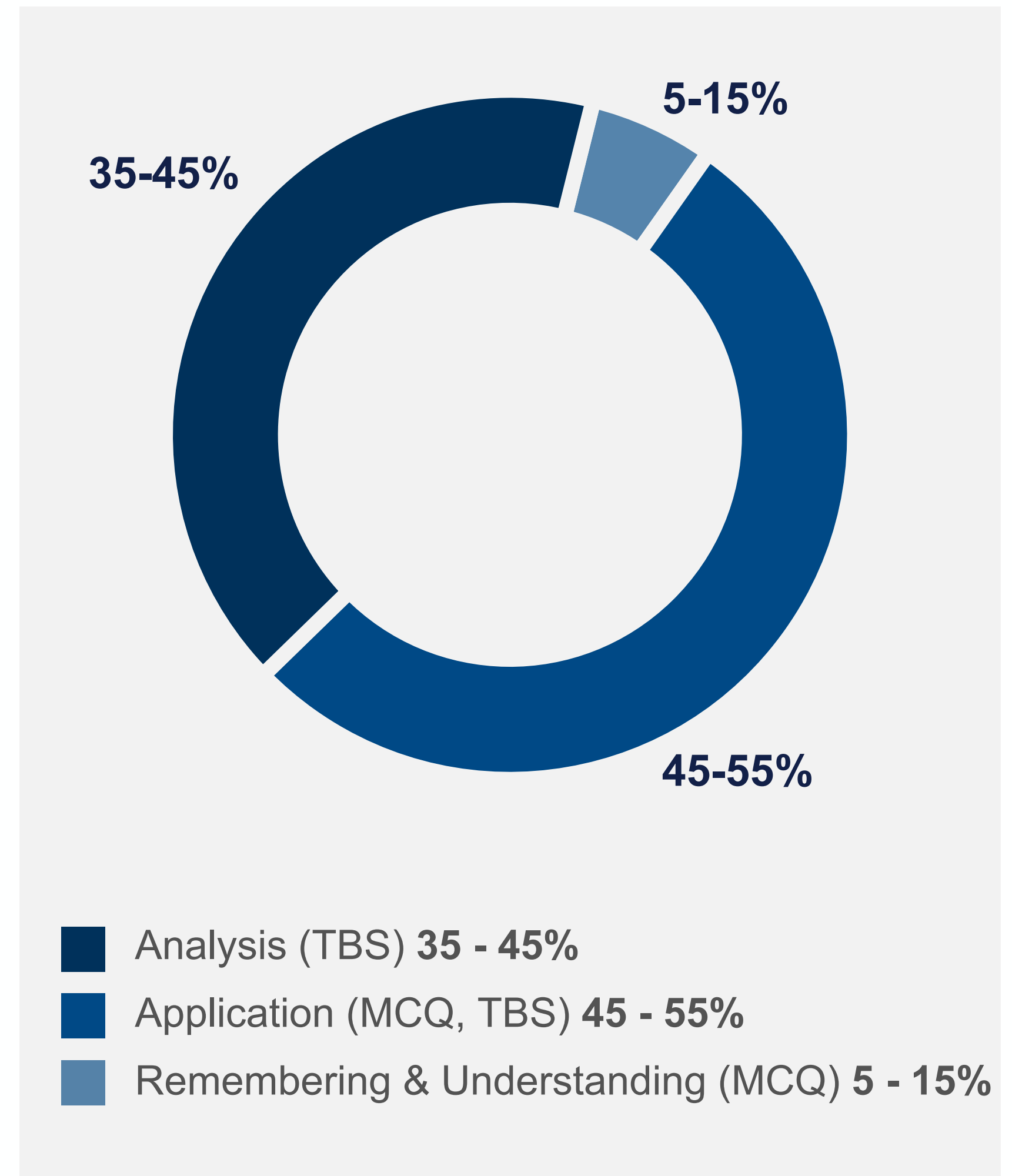
# Exam structure

# Financial Accounting & Reporting (FAR)

Content covered		Scoring weight	Skill level			
			Remembering & understanding	Application	Analysis	Evaluation
I	Financial Reporting	30-40%	+	+	+	
II	Select Balance Sheet Accounts	30-40%	+	+	+	
III	Select Transactions	25-35%	+	+	+	

Question type	Amount
Multiple-choice Questions (MCQ)	50
Task-based Simulations (TBS)	7

Expected study time  
**80-100**  
**HOURS**  
 With a foundation of intermediate and advanced accounting classes

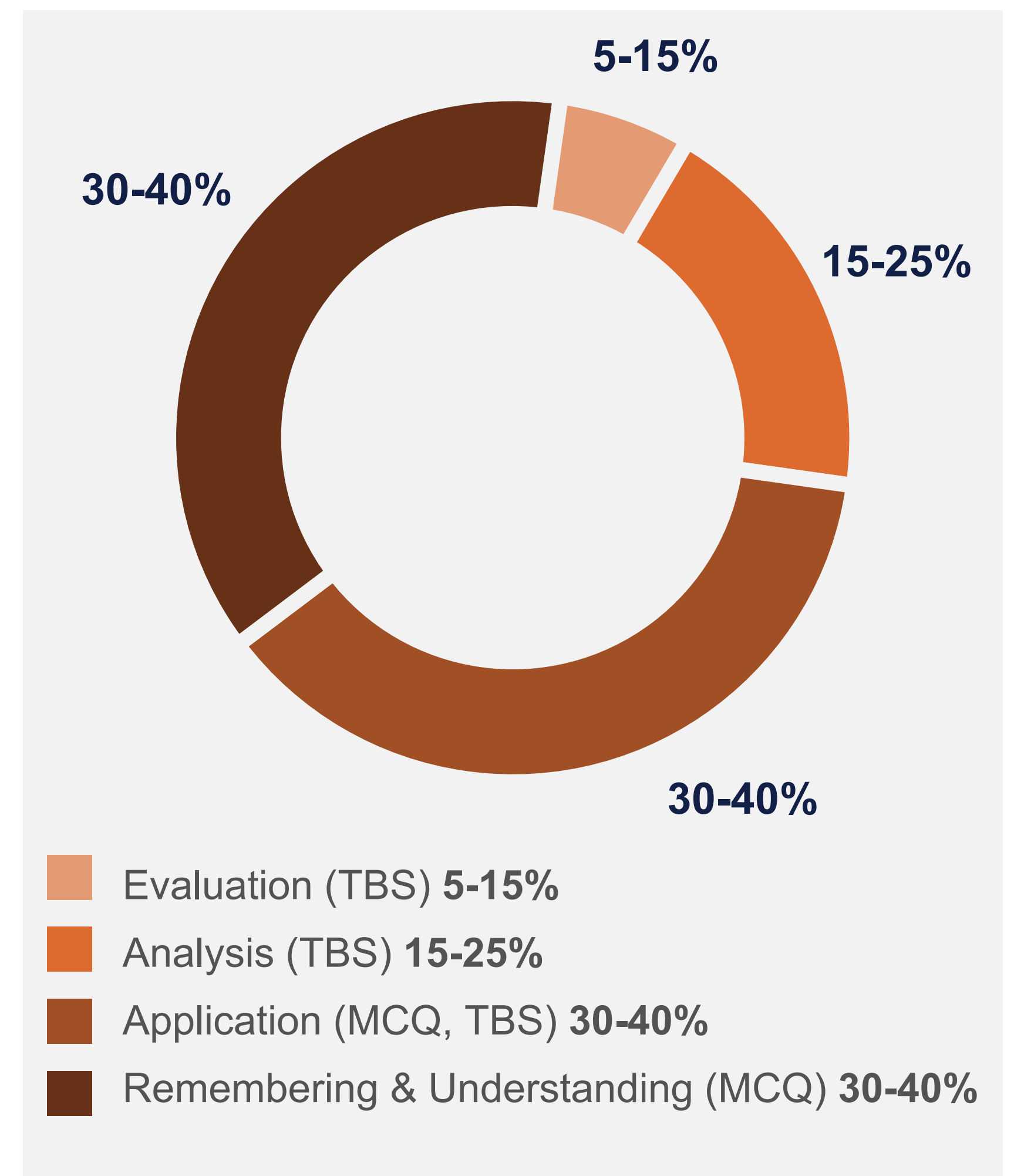


# Exam structure | Auditing & Attestation (AUD)

Content covered		Scoring weight	Skill level			
			Remembering & understanding	Application	Analysis	Evaluation
I	Ethics, Professional Responsibilities and General Principles	15-25%	+	+		
II	Assessing Risk and Developing a Planned Response	25-35%	+	+	+	+
III	Performing Further Procedures and Obtaining Evidence	30-40%	+	+	+	+
IV	Forming Conclusions and Reporting	10-20%	+	+		

Question type	Amount
Multiple-choice Questions (MCQ)	78
Task-based Simulations (TBS)	7

Expected study time  
**80-100 HOURS**  
 With a foundation of auditing and advanced auditing classes



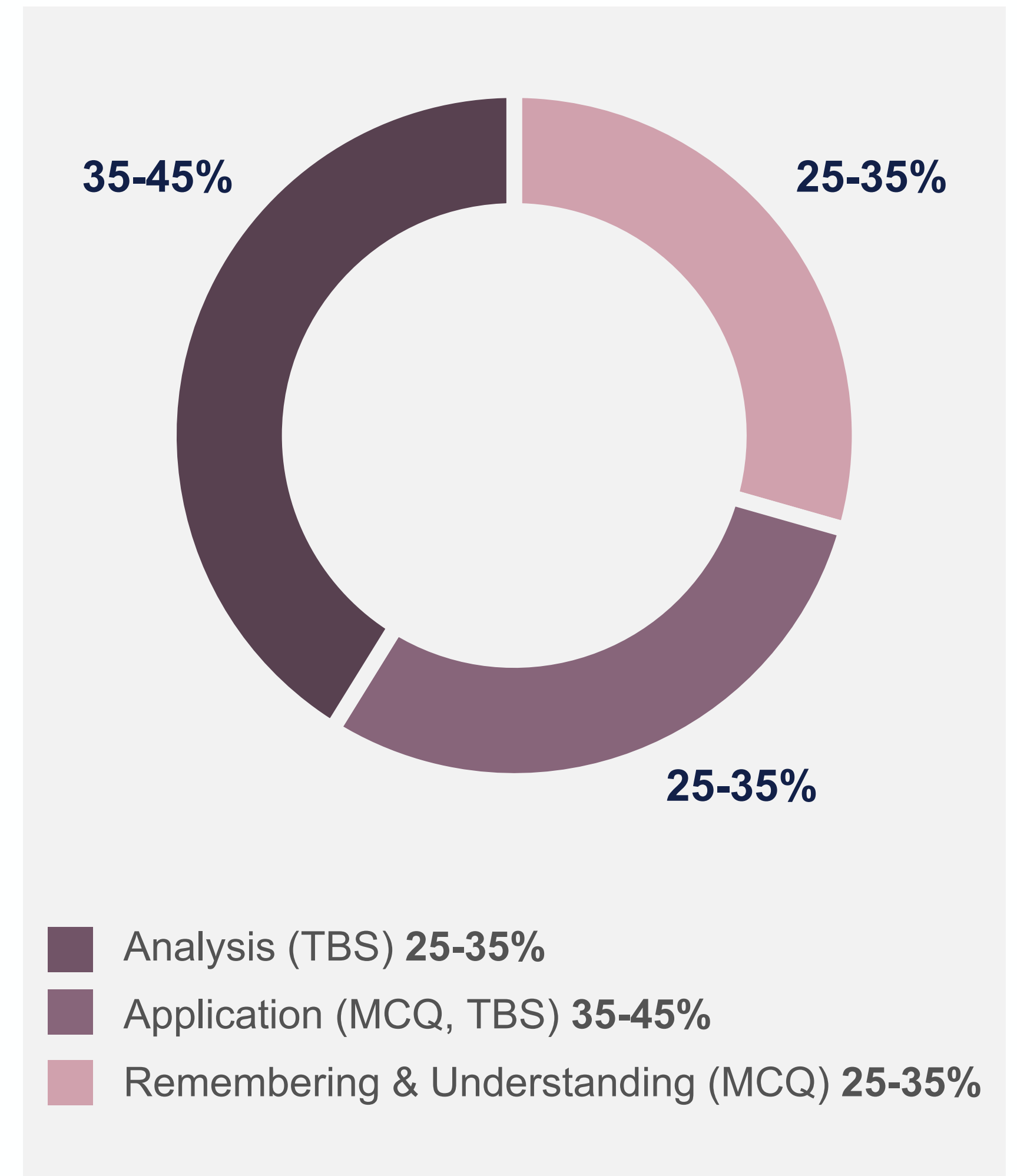
# Exam structure

# Taxation and Regulation (REG)

Content covered		Scoring weight	Skill level			
			Remembering & understanding	Application	Analysis	Evaluation
I	Ethics, Professional Responsibilities and Federal Tax Procedures	10-20%	+	+		
II	Business Law	15-25%	+	+		
III	Federal Taxation of Property Transactions	5-15%		+	+	
IV	Federal Taxation of Individuals	22-32%	+	+	+	
V	Federal Taxation of Entities (including tax preparation)	23-33%	+	+	+	

Question type	Amount
Multiple-choice Questions (MCQ)	72
Task-based Simulations (TBS)	8

Expected study time  
**80-100 HOURS**  
 With a foundation of federal taxation and business law



# CPA Exam Discipline Sections



# Exam structure | Business Analysis & Reporting (BAR)

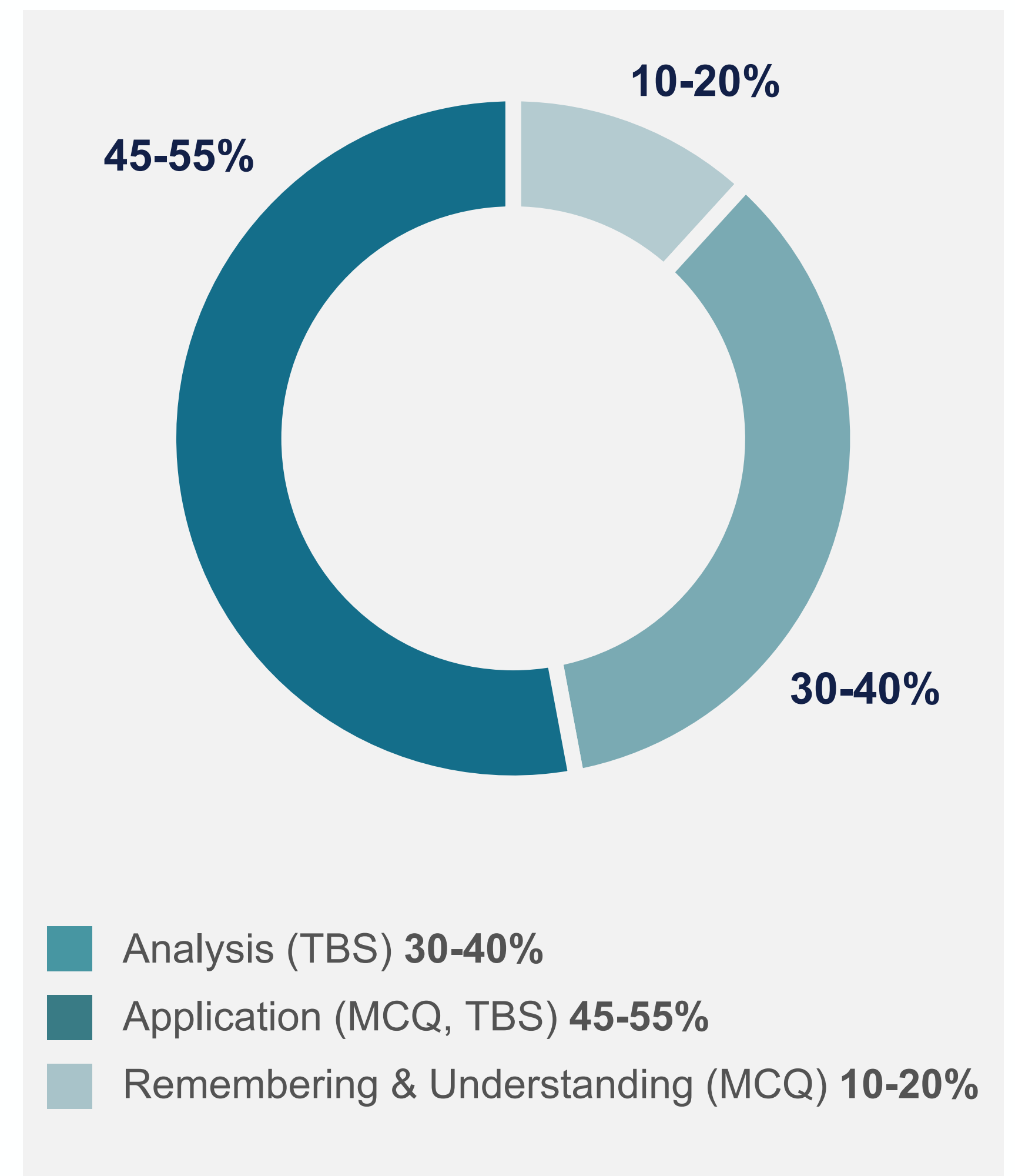
Content covered		Scoring weight	Skill level			
			Remembering & understanding	Application	Analysis	Evaluation
I	Business Analysis	40-50%	+	+	+	
II	Technical Accounting and Reporting	35-45%	+	+	+	
III	State and Local Governments	10-20%	+	+		

Question type	Amount
Multiple-choice Questions (MCQ)	50
Task-based Simulations (TBS)	7

Expected study time

## 100-120 HOURS

Job opportunities: Auditor at a public accounting firm, Work in the accounting department at a corporation, Controller, Chief accountant, CFO or CEO



# Exam structure

# Information Systems & Controls (ISC)

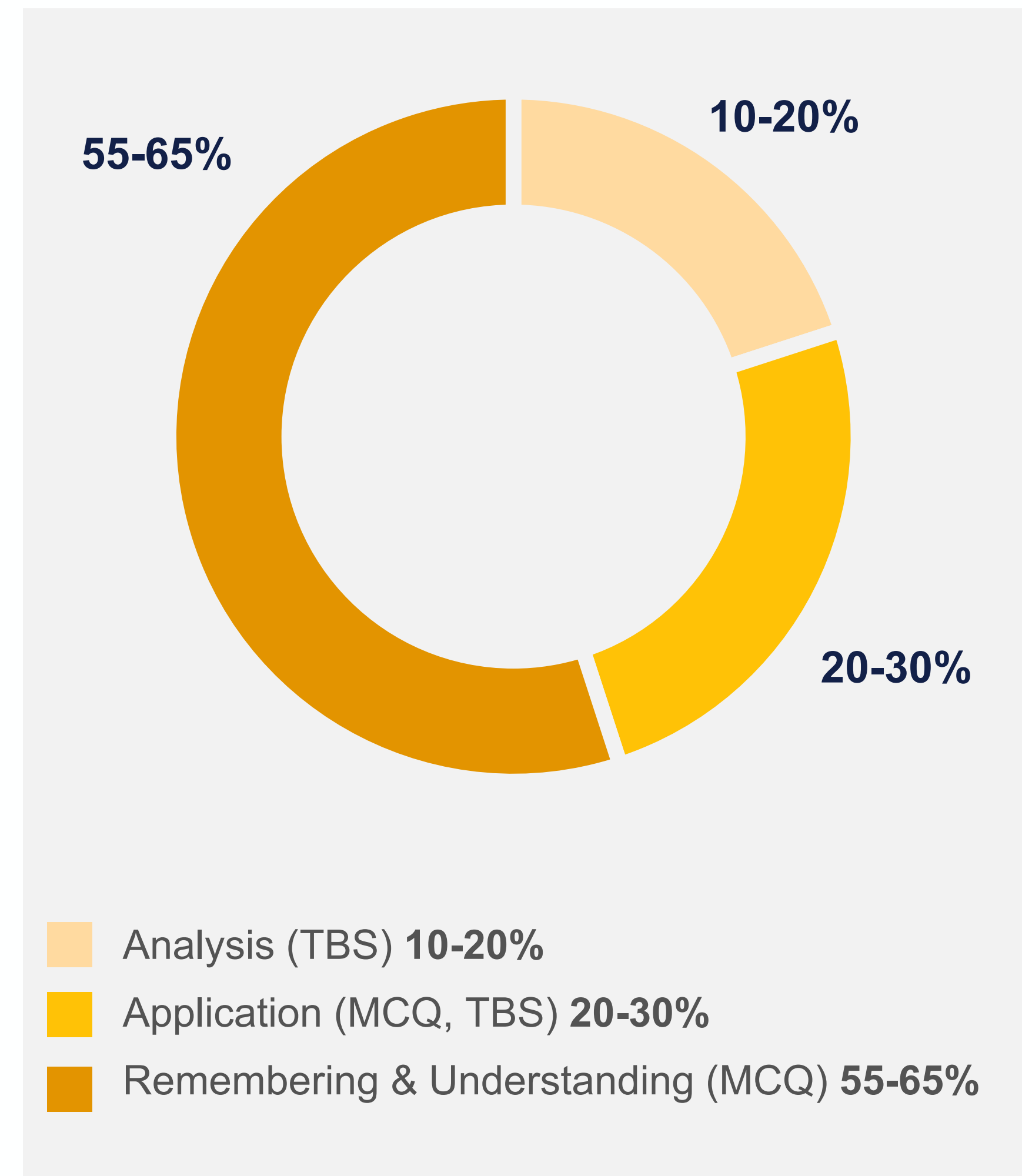
Content covered		Scoring weight	Skill level			
			Remembering & understanding	Application	Analysis	Evaluation
I	Information Systems and Data Management	35-45%	+	+	+	
II	Security, Confidentiality and Privacy	35-45%	+	+	+	
III	Considerations for System and Organization Controls (SOC) Engagements	15-25%	+	+		

Question type	Amount
Multiple-choice Questions (MCQ)	82
Task-based Simulations (TBS)	6

Expected study time

# 80-100 HOURS

Job Opportunities: Data manager, Data engineer/scientist, IT auditor, CIO or CTO



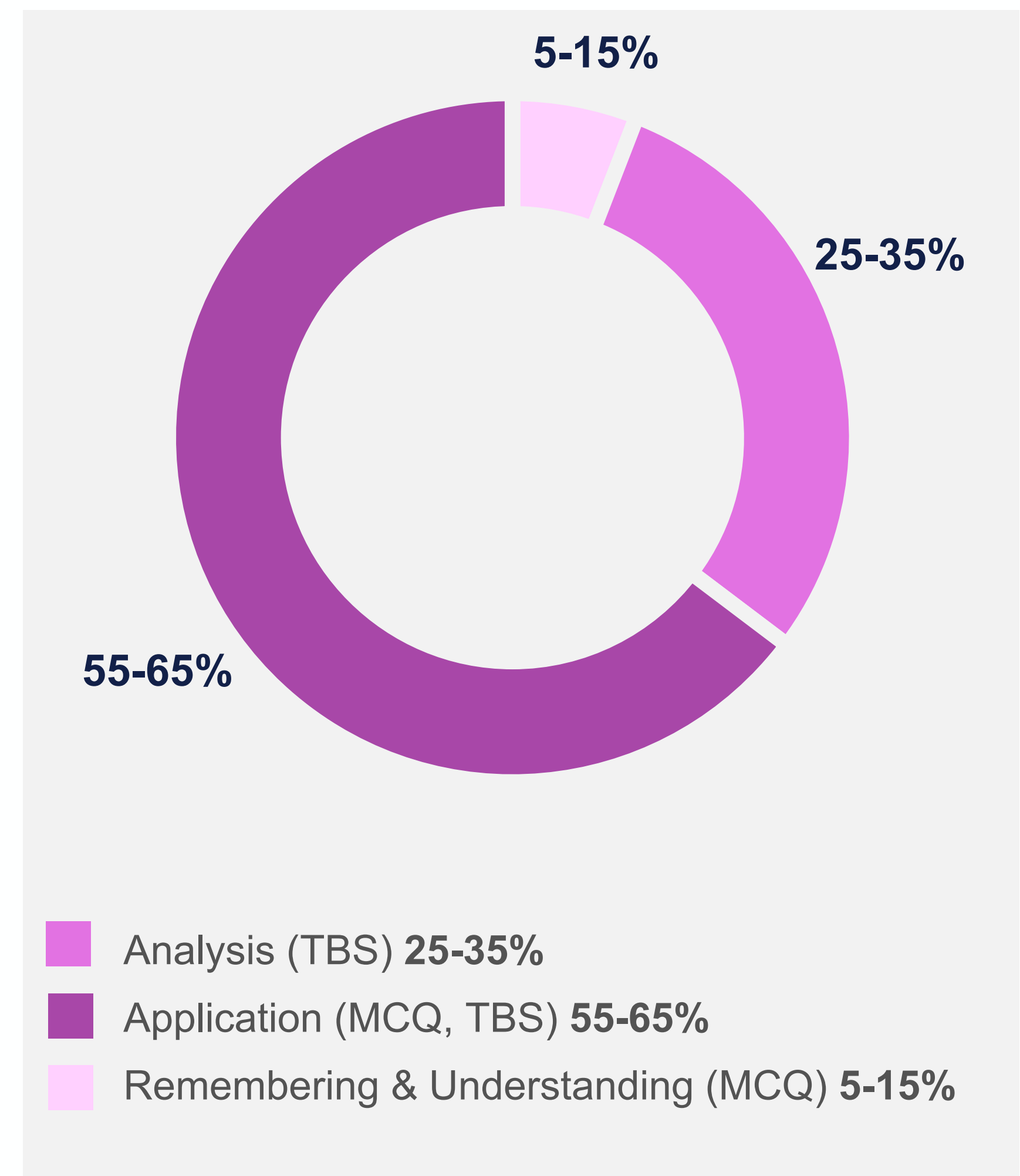
# Exam structure | Tax Compliance & Planning (TCP)

Content covered		Scoring weight	Skill level			
			Remembering & understanding	Application	Analysis	Evaluation
I	Tax Compliance and Planning for Individuals and Personal Financial Planning	30-40%	+	+	+	
II	Entity Tax Compliance	30-40%	+	+	+	
III	Entity Tax Planning	10-20%		+	+	
IV	Property Transactions (disposition of assets)	10-20%	+	+	+	

Question type	Amount
Multiple-choice Questions (MCQ)	68
Task-based Simulations (TBS)	7

Expected study time  
**80-100 HOURS**

Job Opportunities: 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



# Disciplines



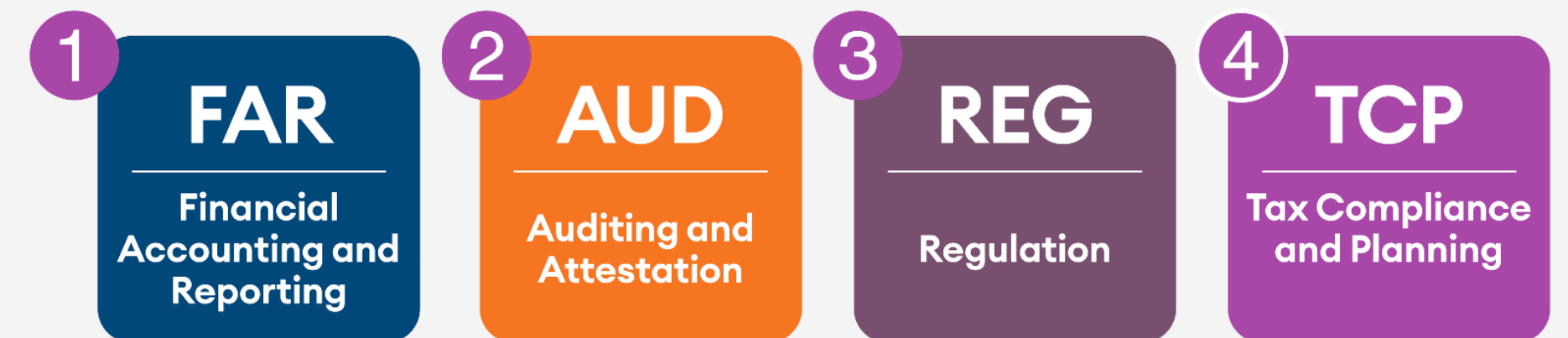
# Becker's Recommended CPA Exam Order

- While the best order to take the CPA Exam is your personal preference, we created a **recommendation** to help make your exam journey less stressful.
- **Knowing which discipline** you will take helps with selecting order.
- **FAR is the best exam to take first** because it strengthens your foundation in financial accounting which helps on all sections.

If **BAR** is the discipline you select:



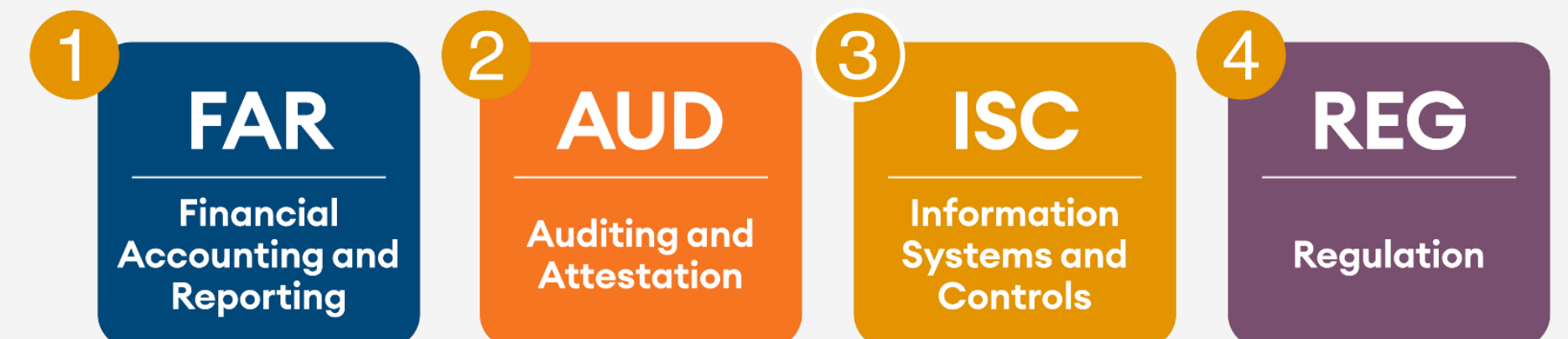
If **TCP** is the Discipline you select:



If **ISC** is the Discipline you select:



OR



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If you had to choose today, Which of the three discipline would you be most inclined to take?

I've passed all 4 exams! How do I get licensed?

# 5 STEPS

toward Accounting Licensure success

## Step 1

Meet the educational requirements

## Step 2

Apply to take the Exam

- + Submit your application

## Step 3

Study for the exam

- + Choose your exam review course provider
- + Create your study plan
- + Study

## Step 4

Schedule the exam

- + Receive Notice-to-Schedule (NTS)
- + Schedule exam with Prometric

## Step 5

Succeed

- + Take the exam, including the ethics exam
- + Obtain work experience
- + Apply for licensure

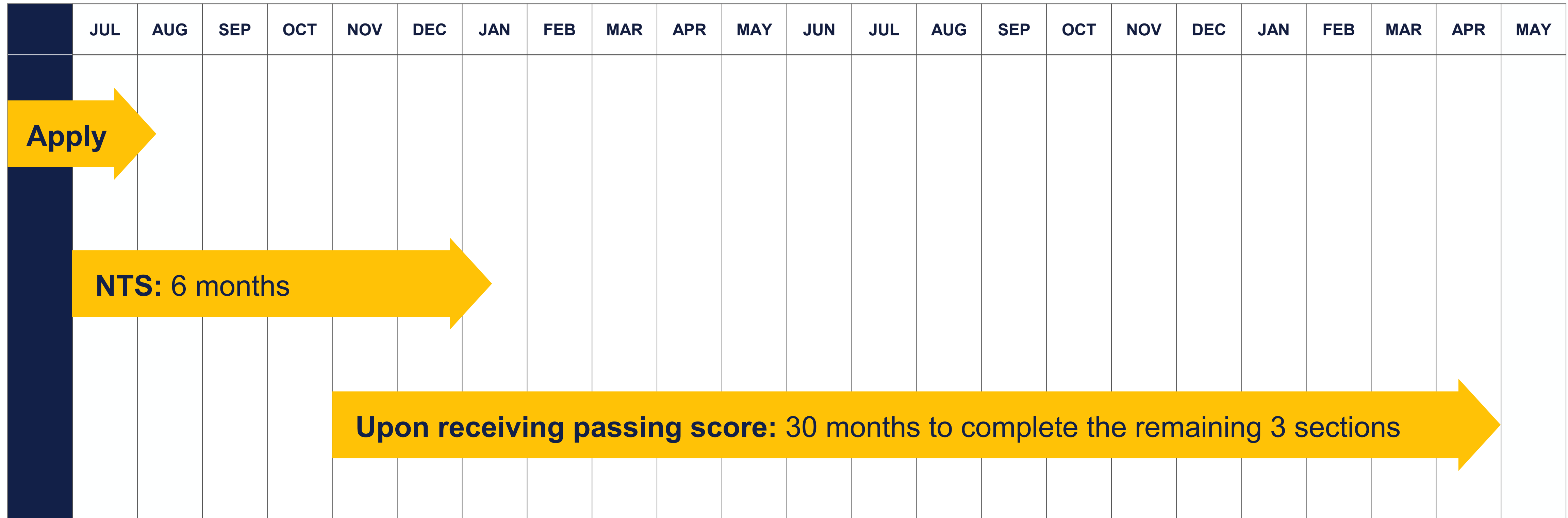
# Step 1 | Meet the educational requirements

State-specific requirements*	Washington, DC	Maryland	Virginia
<b>Eligibility to sit</b>			
Credit hours	120	120	120
Graduation required	+	+	+
<b>Required coursework</b>			
Accounting hours	24	27	24
Business hours	0	21	24
Other			
State-specific information	1 year of work experience	Ethics exam 1 year of work experience	Ethics exam 1 year of work experience

\*Information provided as a reference only. Applicants should check with their state board of accountancy to determine eligibility to sit for the exam.

# Step 2 | Apply to sit

Apply to take the CPA Exam



Information provided as a reference only. Applicants should check with their state board of accountancy to determine eligibility to sit for the exam.

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**When do you plan to sit for the first section CPA exam?**

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\_\_\_\_\_ credits are needed to sit for the CPA exam.

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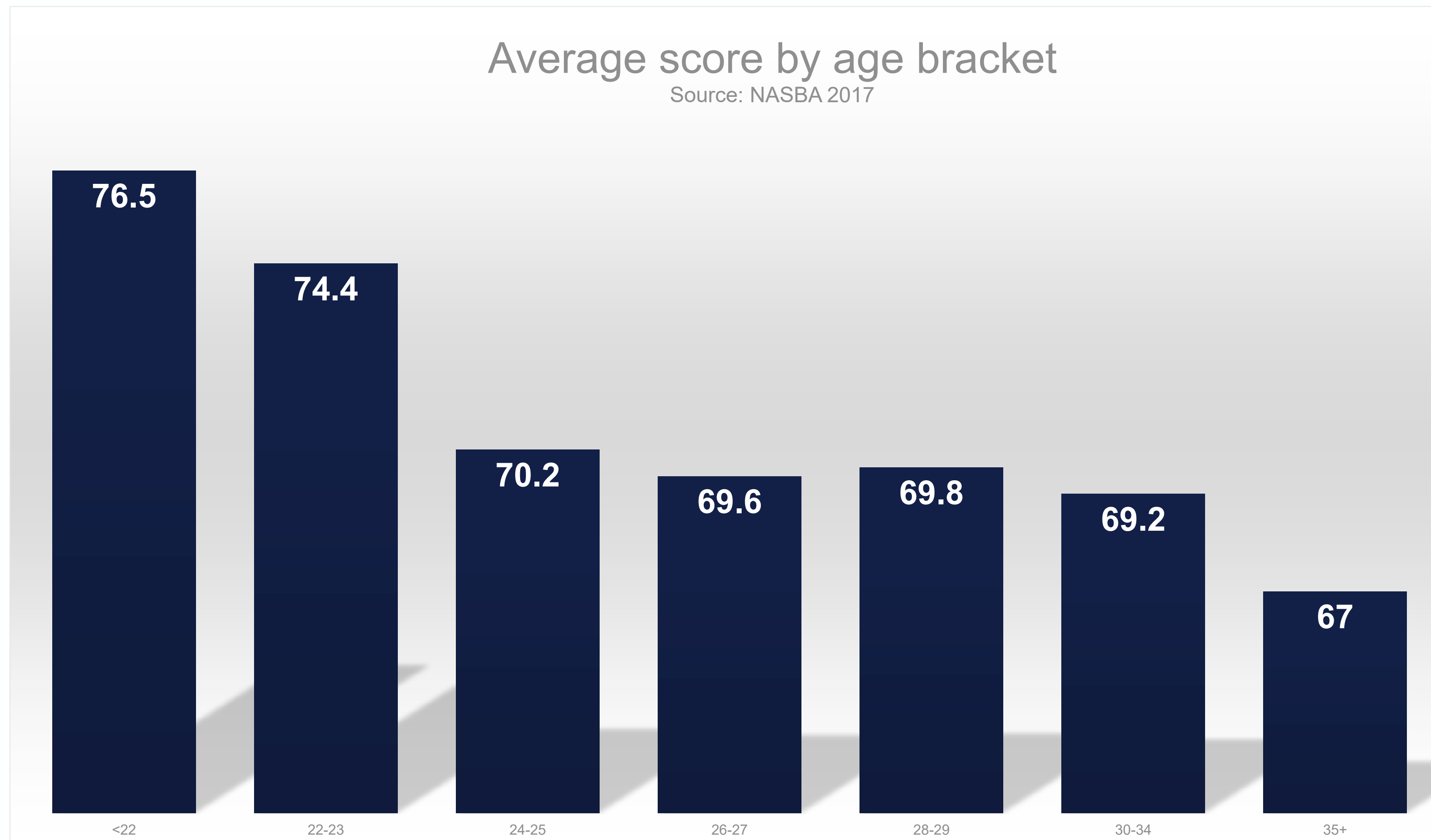
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**When do you plan to begin studying for the first section of the exam?**

# Step 3 | Create a study plan

Best advice: take the exam early! Historically, candidates perform much better on the CPA Exam the closer they are to their educational experience. It is very common, however, for individuals to choose to pursue the CPA credential as a career change or for career enhancement.



# Step 3 | Create a study plan

Our Study Planner is tailored to meet your specific needs. It allows you to set periods for review, establish your study pace, allocate your available study time, and even designate time off. This customized plan ensures effective and efficient studying, helping to ensure exam success.

The screenshot shows the 'Setup your Study Plan' interface for Becker CPA Exam Review. The page is divided into several sections:

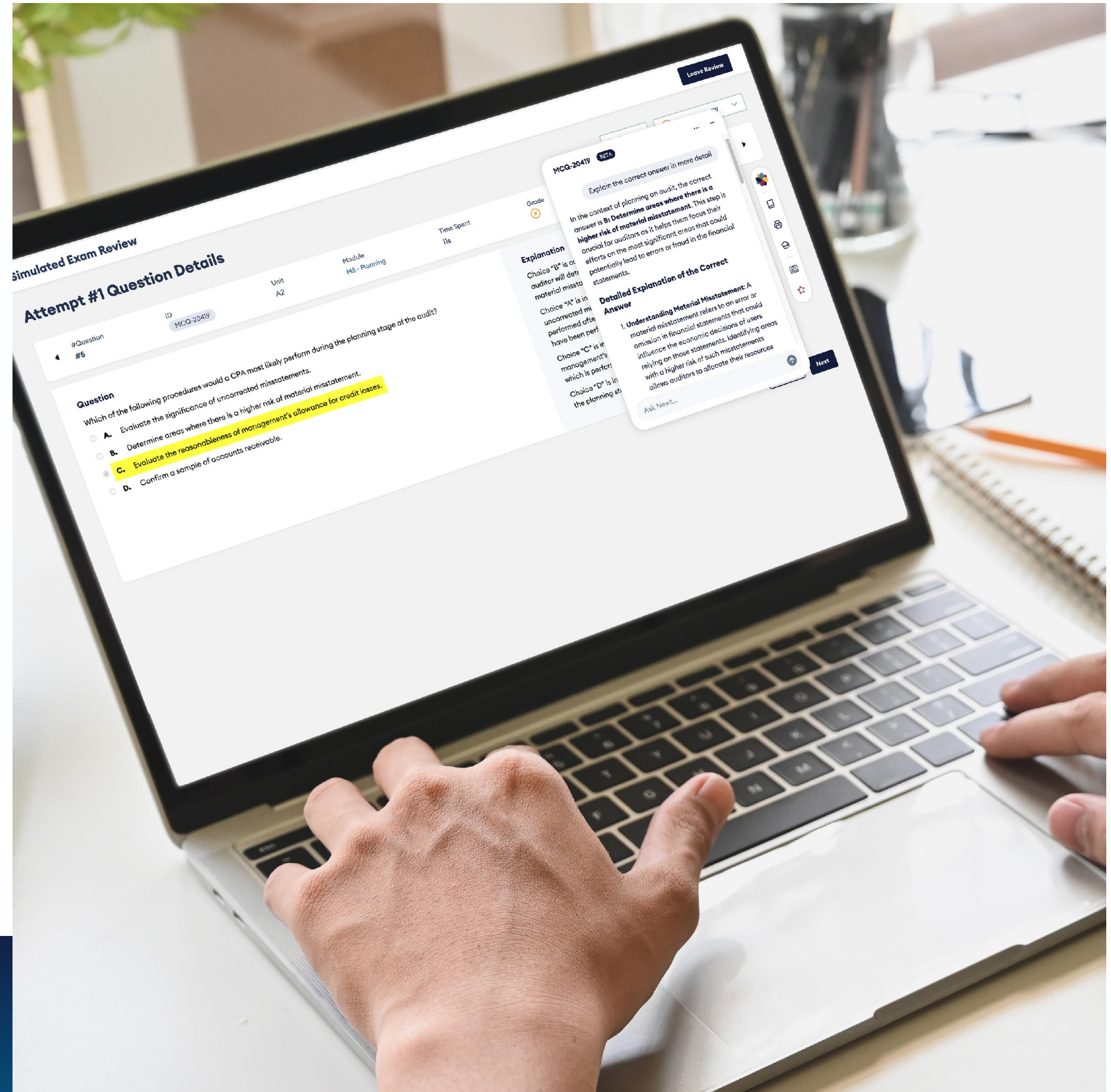
- Study dates:** A section with a heading and a paragraph explaining the purpose. It contains two date input fields: 'When do you want to start studying?' and 'When are you sitting for the exam?'. An arrow points from the first field to the second. Below the second field is a checkbox labeled 'I don't know my exam date'.
- Set time periods for the review:** A section with a heading and a paragraph. It includes three checked checkboxes: 'Practice Tests', 'Flashcards', and 'Final Review'.
- What is your study pace?:** A section with a heading and a paragraph. It features three selectable options: 'Thorough', 'Average', and 'Quick', each with a list of characteristics.
- Plan summary:** A summary section on the right side showing 'Start date' and 'Exam date' with arrows between them. Below are two boxes for 'Study time per week' and 'Weeks of study', each containing a minus sign. A 'Create Study Plan' button is at the bottom, followed by a note: 'You can adjust the Study Planner settings at any time.'



# Meet Newt™

Your team's built-in study partner—an AI-powered assistant available to answer questions and keep your team on track with their exam preparation.

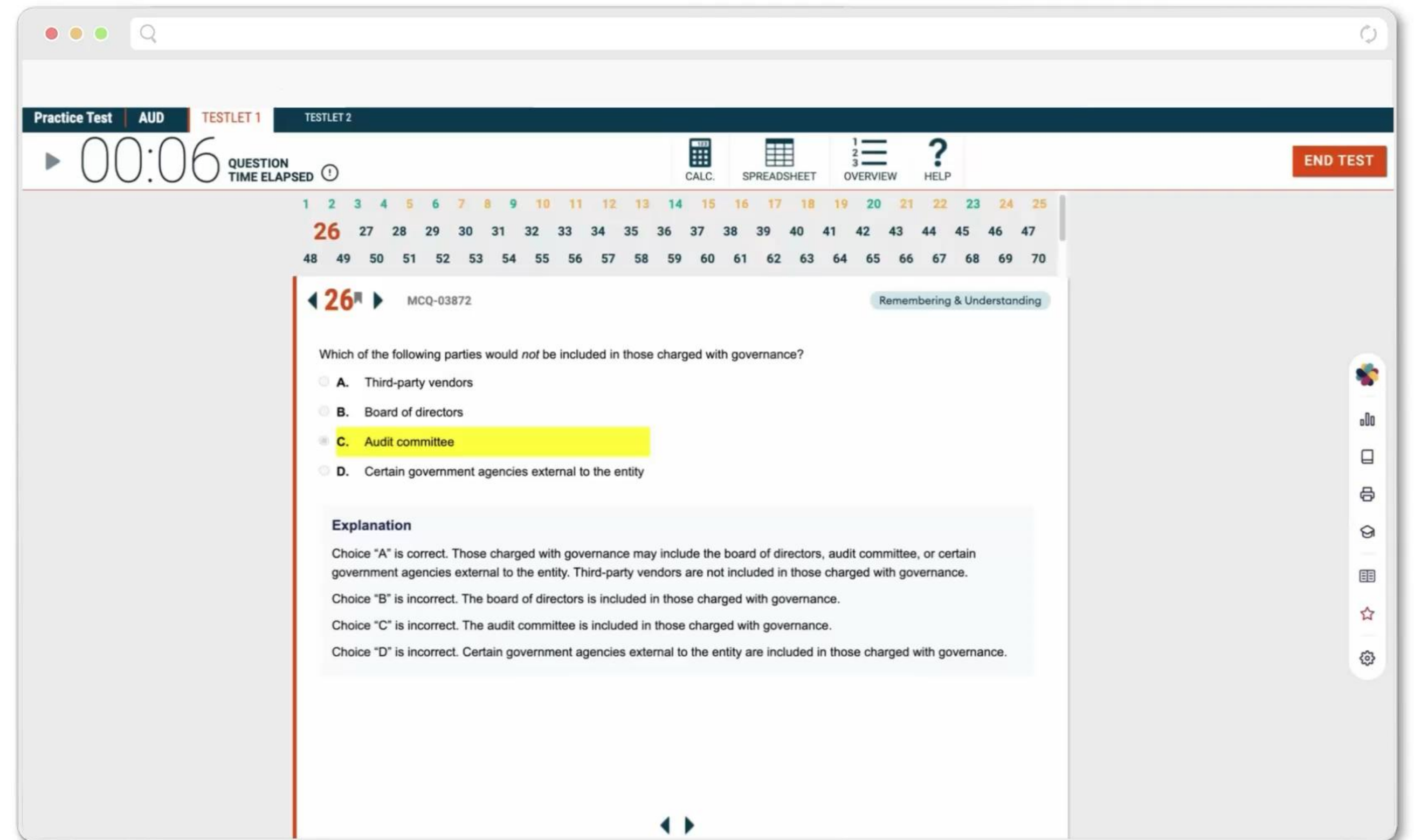
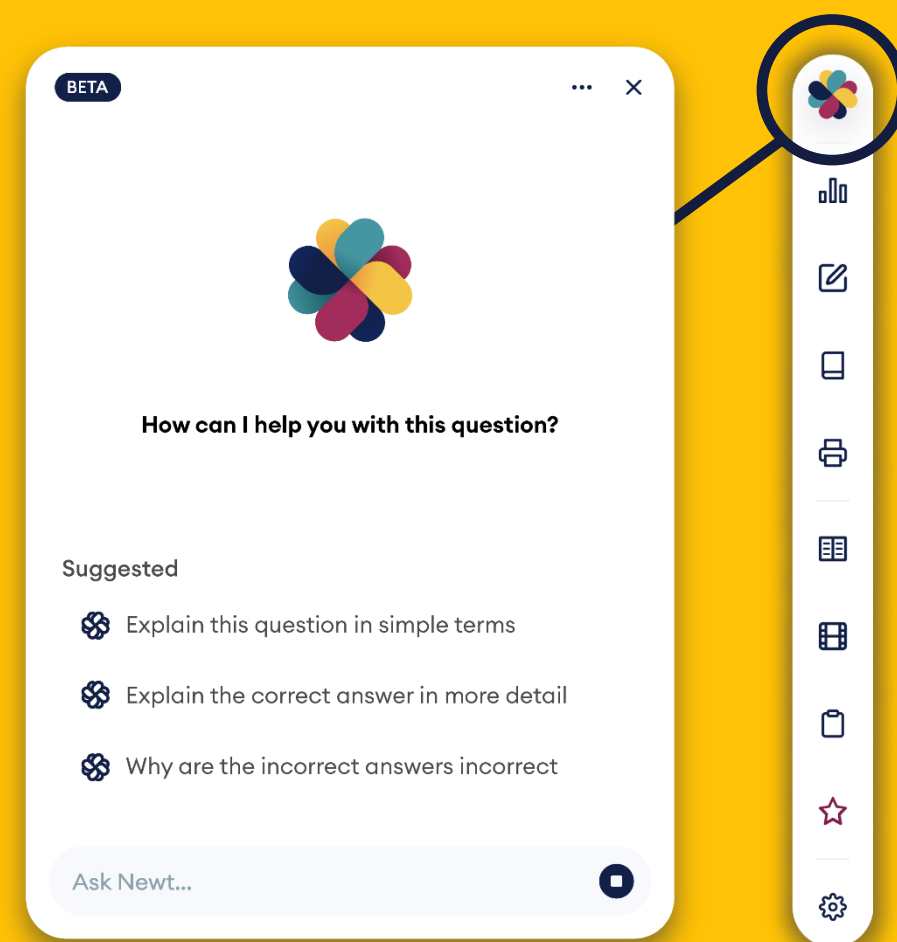
- Instant clarification
- Versatile and user-friendly
- Conversational engagement
  - Multilingual capabilities provide responses in over 50 languages
- Consistent accessibility
  - Multiple choice questions (MCQs), task based simulations (TBSs), practice tests, practice test review, mini and simulated exam review



Now available to all Becker CPA, CMA, EA, and CIA exam review students!

# How students use Newt™

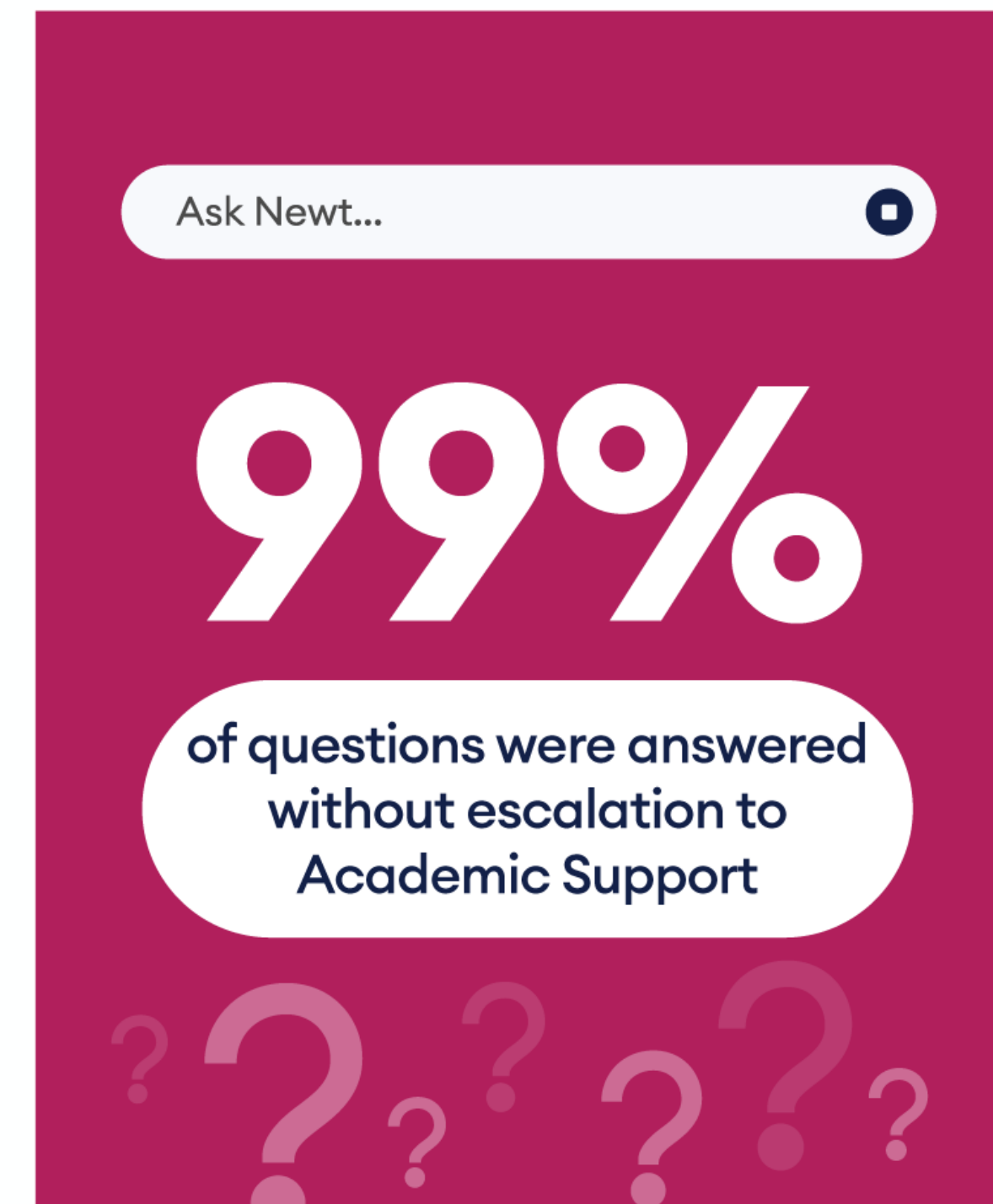
- Newt™ appears as an interactive tool within the LMS platform
- Students choose between 3 preset questions or ask their own
- Students can ask follow-up questions and request examples as needed



# Newt™ beta test results

Before launch, we introduced Newt™ to 1,000 CPA Exam Review students.

This is the impact it made on their study in just one month:



# Try Newt™, love Newt™

Real Becker students provided their feedback about what it's like to study with Newt™ integration.

"Newt has been a game changer!!! It's helped me tremendously in my studies."

"Newt made my study experience immensely better."

"Newt is an invaluable resource that saves a considerable amount of time."

"I feel a lot more confident with my studying knowing that I now have a tool that can actually help me. It's like having my own personal tutor."

## **CPA** Exam Review

The #1 choice for  
CPA Exam  
Review

## **CMA** Exam Review

96% candidate  
satisfaction

## **CIA** Exam Review

Built in  
partnership with  
The Institute for  
Internal Auditors

## **EA** Exam Review

Dedicated tax  
form video  
courses

Requirements	EA	CPA	CMA	CIA
<b>Education</b>	High School Diploma	Bachelor's + 150 credits	Bachelor's (recommended)	Bachelor's (or experience equivalent)
<b>Experience</b>	<b>None</b>	<b>1 year (varies by state)</b>	<b>2 years relevant experience</b>	<b>1-2 years internal audit/risk experience</b>
<b>Exam</b>	3 parts (tax-focused)	4 parts (3 core + 1 discipline)	2 parts (finance/management)	3 parts (audit, governance, business)
<b>Average Study Time</b>	150-200 hrs	320-420 hrs	200-250 hrs	200-300 hrs
<b>CPE/CE</b>	72 hrs every 3 years	~40 hrs annually	30 hrs annually	40 hrs annually
<b>Focus and specialization</b>	Taxation and representation before the IRS.	Offers broad expertise in auditing, tax, and financial reporting across all industries.	Focuses on corporate performance, cost management, and strategy.	Concentrates on internal control, risk management, and governance effectiveness.
<b>Career Opportunities</b>	Tax consulting, compliance, and preparation.	Public accounting, audit, corporate finance, and executive leadership.	Financial analysis, budgeting, and senior management.	Internal audit leadership, risk management, and governance advisory roles.
<b>Salary Expectations</b>	\$50,930	\$79,880	\$93,000	\$85000 -\$100,000
<b>Growth Potential</b>	<b>Stable; Seasonal Peaks</b>	<b>High; executive potential</b>	<b>Strong; High Corporate Demand</b>	<b>Consistent; Cross Industry Demand</b>
<b>Employment Outlook</b>	<b>~4% projected growth; demand tied to tax season.</b>	<b>~6% projected growth; steady need for audit/compliance expertise.</b>	<b>~14% growth; driven by corporate strategy and performance needs.</b>	<b>6% growth; increasing demand for internal control and risk professionals.</b>

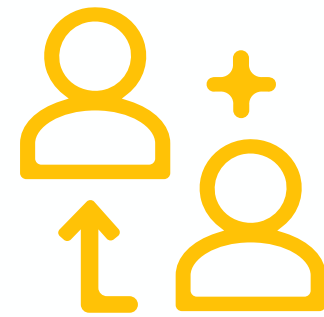
# Becker CPA Exam Review

Being Exam Day Ready means having all the tools for CPA Exam success – from expert instruction to exam-matching materials to personalized support every step of the way. **That's how Becker helps our students pass their CPA Exam sections.**



## Superior content

- + AICPA Blueprint matching content that's always up-to-date
- + Distinctive Becker tools like SkillBuilder videos
- + Exclusive material written by Becker subject matter experts



## Best-in-class support

- + Optional CPA Exam success coaches
- + Optional 1:1 tutoring
- + A rich database of student FAQs
- + Access to CPAs for your questions via Academic Support



## Expert instruction

- + Instructors with decades of real-world experience
- + Accounting veterans with diverse backgrounds
- + Engaging and entertaining content brought to you when and where you want



## Personalized experience

- + Curriculum, content and features that deliver a learning experience focused on your goals
- + Exclusive Adapt2U Technology
- + Live and LiveOnline options
- + Tools like digital flashcards and textbooks for all learning styles

# Bringing out your team's best.



- ✦ The Elijah Watt Sells Award, granted annually by the AICPA®, is the highest CPA Exam achievement. This prestigious award is given to CPA candidates who:
  - Scored a cumulative average above 95.5 across all exam sections
  - Completed testing during the calendar year
  - Passed all sections on the first attempt
- ✦ 9 of the 11 Elijah Watt Sells Award recipients of 2024 prepared with Becker
- ✦ Since 2007, 90% of winners have prepared with Becker

**Becker helped these winners do their best.  
We can support your team, too.**

# 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

**98% +**

of Watt Sells award Winners prepared with Becker in 2003, 90% since 2007.

**2,900 +**

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

# CPA Exam Review demo

Our CPA Exam Review course focuses on important higher-order cognitive skills including analysis and evaluation and mirrors the CPA Exam.

Experience Becker's course with a complimentary 14-day demo, which includes:

- + One unit for each exam section including Core and Disciplines featuring dynamic concept lecture videos
- + Access to skills practice, TBS and MCQ
- + Experience our SkillBuilder videos, unlimited practice tests and digital flashcards
- + Utilize the study planner tool

[Becker.com/cpademo](https://www.becker.com/cpademo)



# Becker<sup>+</sup>

## Become a Campus Ambassador!

SERVE AS A KNOWLEDGE EXPERT ON CAMPUS



As a campus ambassador, you'll work closely with faculty and peers to spread the word about Becker's Exam Review courses on your campus. In short, you'll be there to help fellow students have a successful exam experience. In return for successful completion of the campus ambassador program, you'll be eligible to redeem Becker products and/or services at a preferred rate if not **for free!**

Email [anthony.quintero@becker.com](mailto:anthony.quintero@becker.com) for more information!

Learn more at  
[Becker.com/campus](https://Becker.com/campus)

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## Campus Ambassador Inquiry

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**If you'd like someone from Becker to contact you, please provide your phone number.**

# Thank you.


**Anthony Quintero**

**Account Manager**

[anthony.quintero@becker.com](mailto:anthony.quintero@becker.com)

(202) 607 - 8191

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A LinkedIn profile card for Anthony Quintero. At the top is a circular profile picture of a man with glasses and a dark suit. Below the picture is the name "Anthony Quintero" in bold. Underneath the name is the text "CPA, CMA, CIA & EA Exam Review | Helping Students Focus, Recall, and Perform at Th...". At the bottom of the card is a large QR code.



# Sources

- + **Becker:** <https://www.becker.com/>
- + AccountingPlus.com: <https://www.joinaccountingplus.com/>
- + **Robert Half:** <https://www.roberthalf.com/us/en/insights/career-development/finance-and-accounting-certifications-employers-want-to-see>
- + Accounting.com: <https://www.accounting.com/resources/reasons-to-choose-an-accounting-career/>
- + **Accounting Internal Controls:** <https://accountinginternalcontrols.com/accounting-language-of-business>
- + **BLS:** <https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm>  
<https://www.bls.gov/ooh/business-and-financial/home.htm>