

# CPA: A gateway to global horizons



# About CPA

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

## Why CPA

01

**Globally accredited qualification**

02

**Flexible exam schedule**

Option of clearing the exam at one go or taking it as per convenience

03

**Career opportunities**

CPAs are globally recognised as premier accountants and hired across various industries worldwide.



# About Becker's CPA content

Grant Thornton Bharat is an authorised training partner of Becker Professional Education, which provide the most widely accepted and result-oriented CPA content 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. The collaboration of Grant Thornton Bharat's subject-matter experts (SMEs) and Becker's pedagogy set the base for success in the CPA examination.

## Our unique assessment kit



### Live virtual classes

Get live virtual classes for every exam on Cisco Webex. Students can have discussions with their mentors and resolve their queries.



### Experiential training for better preparation

Be exam ready with Grant Thornton's assessment kit that offers access to significant number of quizzes, mock tests and assignments, designed following the US CPA exam pattern. Learn the practical application through our case-studies and practice-oriented pedagogy.



### Learn anytime from anywhere with Grant Thornton LMS

Get access to Grant Thornton's Learning Management System (LMS) 24x7. Learn from laptop or computer or all handheld devices at home or on the go.



### Post-training support

Go beyond attending just regular sessions by availing post-training support. Resolve queries, attend missed sessions and participate in the exam preparation series through our LMS.



# Course structure

The US CPA exam consists of four parts.

## Core subjects

### Auditing and Attestation (AUD)

- Ethics, professional responsibilities and general principles
- Assessing risk and developing a planned response
- Performing further procedures and obtaining evidence
- Forming conclusions and reporting
- Professional responsibilities

Duration of the exam: 4 hours

#### Exam pattern:

- 78 multiple choice questions (50% weightage)
- 7 short task-based simulations (50% weightage)

### Regulation (REG)

- Ethics, professional, and legal responsibilities
- Business law
- Federal tax process, procedures, accounting, and planning
- Federal taxation of property transactions
- Federal taxation of individuals
- Federal taxation of entities (including tax preparation)

Duration of the exam: 4 hours

#### Exam pattern:

- 72 multiple choice questions (50% weightage)
- 8 short task-based simulations (50% weightage)



### Financial Accounting and Reporting (FAR)

- Financial reporting
- Select balance sheet accounts
- Select transactions

Duration of the exam: 4 hours

#### Exam pattern:

- 50 multiple choice questions (50% weightage)
- 7 short task-based simulations (50% weightage)

## Disciplines (choose any one from these 3)

### Business analysis and reporting (BAR)

- Business analysis
- Technical accounting and reporting
- State and local governments

**Duration of the exam:**  
4 hours

#### Exam pattern:

- 50 multiple choice questions (50% weightage)
- 7 short task-based simulations (50% weightage)

### Tax compliance and planning (TCP)

- Tax compliance and planning for individuals and personal financial planning
- Entity tax compliance
- Entity tax planning
- Property transactions (disposition of assets)

**Duration of the exam:**  
4 hours

#### Exam pattern:

- 68 multiple choice questions (50% weightage)
- 7 short task-based simulations (50% weightage)

### Information systems and controls (ISC)

- Information systems and data management
- Security, confidentiality and privacy
- Considerations for system and organisation controls (SOC) engagements

**Duration of the exam:**  
4 hours

#### Exam pattern:

- 82 multiple choice questions (50% weightage)
- 6 short task-based simulations (50% weightage)

\*Candidates must pass all four parts within 18 months of passing the first examination with a minimum score of 75 out of 100 in each part.



# Way to becoming a CPA

01

## Eligibility checks and evaluation

- Determining the eligibility for writing the exam with one of the 55 jurisdictions (state boards)
- Evaluating educational credentials by the National Association of State Boards of Accountancy's (NASBA) International Evaluation Services (IES)

02

## CPA exam application

- Submit your exam application with AICPA.

03

## CPA exam preparation

- Prepare for the CPA Exam using the study material and live online sessions provided by Grant Thornton

04

## Schedule the exam

- Receive the Notice to Schedule (NTS)
- Schedule the exam in one of the prometric centres nearest to you

05

## CPA license

- After clearing the CPA exam, write the Ethics exam
- Obtain the required work experience
- Apply for the license

## Programme deliverables

- Self-paced learning content by Becker Professional Education
- 24\*7 access to online programme material
- 260+ hours of training by Grant Thornton Bharat
- 230+ hours of self-paced learning content by Becker Professional Education
- 7000+ multiple choice questions
- 400+ task-based simulations and study planner
- 400+ skill master videos
- Access to mock exams
- Experienced and passionate faculty
- Dedicated discussion forums
- Post-training support

## Fees excluding GST

Particulars	Fees
Evaluation fee	USD 225
Application fee	USD 200
Exam fee (per paper)	USD 354
International testing fee	USD 390
Grant Thornton fee -	INR 1,25,000 + taxes

\* Please note that the international testing fee is not applicable if you are writing the CPA exam in USA.

# Chart your path to clear the CPA exam and earn the CPA license

## Step 1: Clear the AICPA's CPA examination {from any of the eligible 55 State Boards of Accountancy [SBA]}

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.

In a snapshot, the following thumb rules can be followed:

### Using 1 year = 30 credits

- B.Com = 3 years x 30 credits = 90 credits
- B.Com + M.Com/MBA = 90 credits + 60 credits = 150 credits
- B.Com + CA/CS/CWA = 90 credits + 60 credits = 150 credits
- CA/CS/CWA is recognised by a few states as 2-3 years of US education

## Step 2: Get the CPA license {by any of the eligible 55 State Board of Accountancy [SBA]}

Minimum education requirements for US CPA license: 150 credits

Grant Thornton Bharat will guide you end-to-end for the process of completing your journey from clearing the examination to getting your 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.



# About LearninGT

LearninGT is an upskilling service offering of Grant Thornton Bharat. We aim to empower individuals with the most sought-after skills for thriving in today's evolving professional landscape. By leveraging the expertise of industry-leading professionals and innovative teaching methodologies, we help participants acquire the right knowledge and skills to drive success.

**16,000+**  
trained  
professionals

**9,60,000+**  
training  
hours

**200+**  
corporate  
training  
sessions

**250+**  
batches

## Why US CPA with Grant Thornton Bharat?

Globally accepted training pedagogy

Opportunity to intern at Grant Thornton Bharat

Access to skill enhancement courses at Grant Thornton Bharat

Blended learning model to help you study from your comfort zone.

Sessions conducted by Grant Thornton Bharat subject-matter experts and leading industry experts

360-degree support (evaluation to license) offered by Grant Thornton Bharat



# Meet our team



**Siddharth Talwar**

Partner  
CFO Services



**Samir Malik**

Partner  
CFO Services



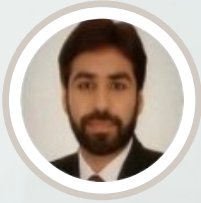
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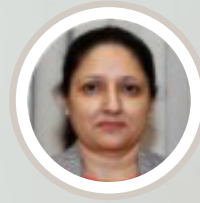
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## We are Shaping Vibrant Bharat

A member of Grant Thornton International Ltd., Grant Thornton Bharat is at the forefront of helping reshape the values in the profession. We are helping shape various industry ecosystems through our work across Assurance, Tax, Risk, Transactions, Technology and Consulting, and are going beyond to shape a more #VibrantBharat.

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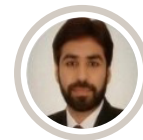


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