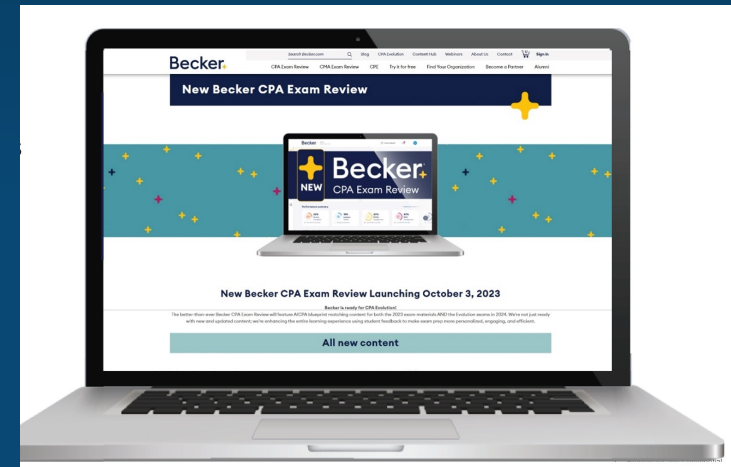




# Bienvenidos INFO-SESSION 2024



Conferenciante: CPA JUAN M. GARCIA MERCED

# 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



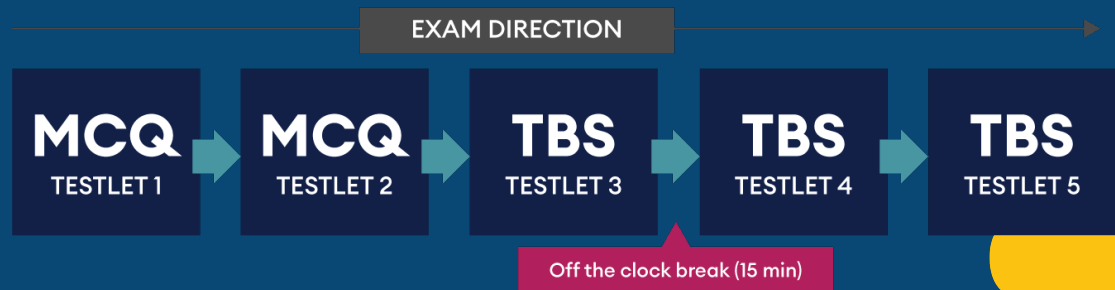
**Regulation**

4 hours



**Discipline**

4 hours



# Core



# Fare - Structure

4 Hours

25 Multiple Choice Questions



**Testlet # 1**

25 Multiple Choice Questions



**Testlet # 2**

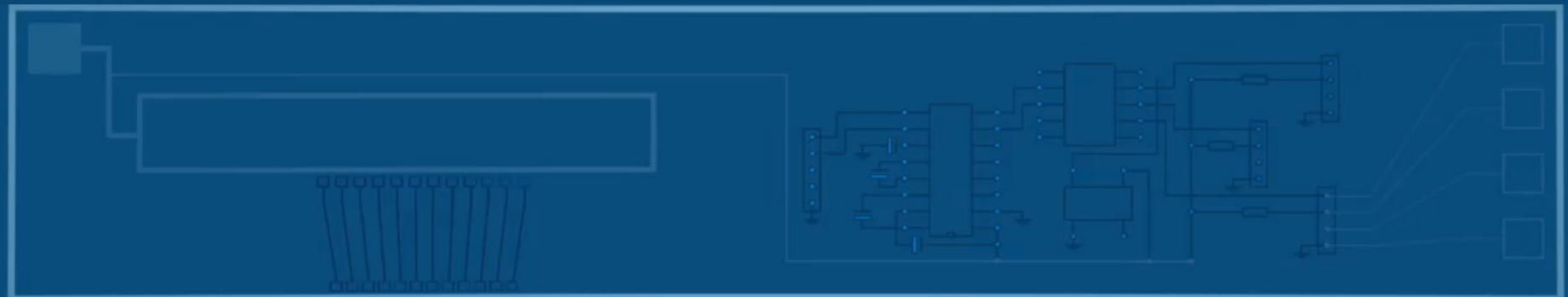
7 Task based Simulations



**Testlet # 3-# 5**

# 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

38 Multiple Choice Questions



**Testlet # 1**

38 Multiple Choice Questions

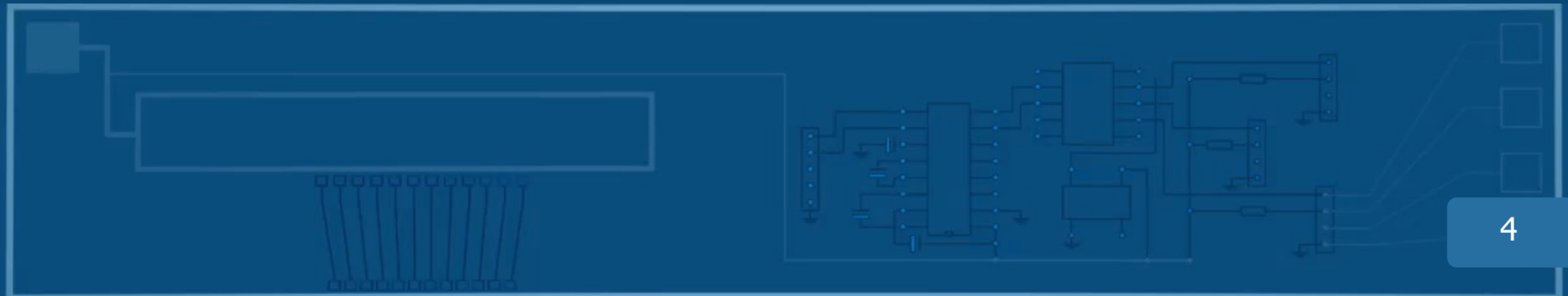


**Testlet # 2**

7 Task based Simulations

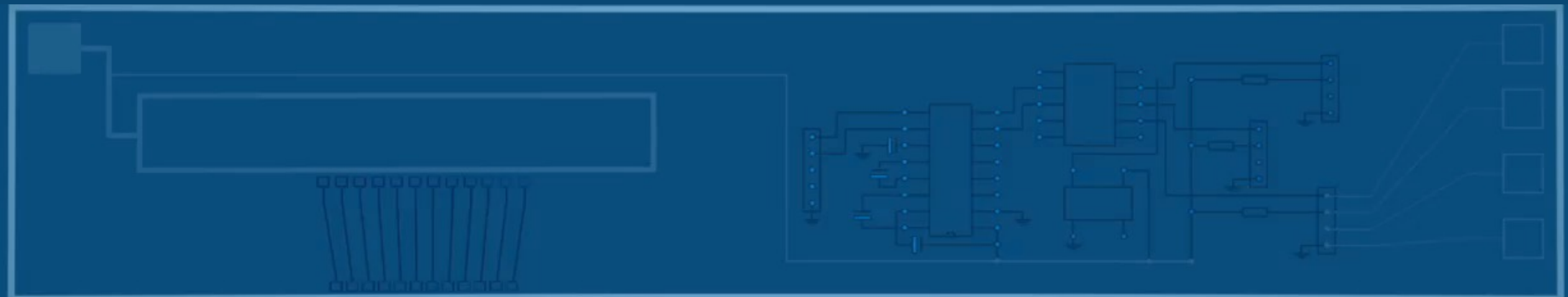


**Testlet # 3-# 9**



# 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



**Testlet # 1**

36 Multiple Choice Questions

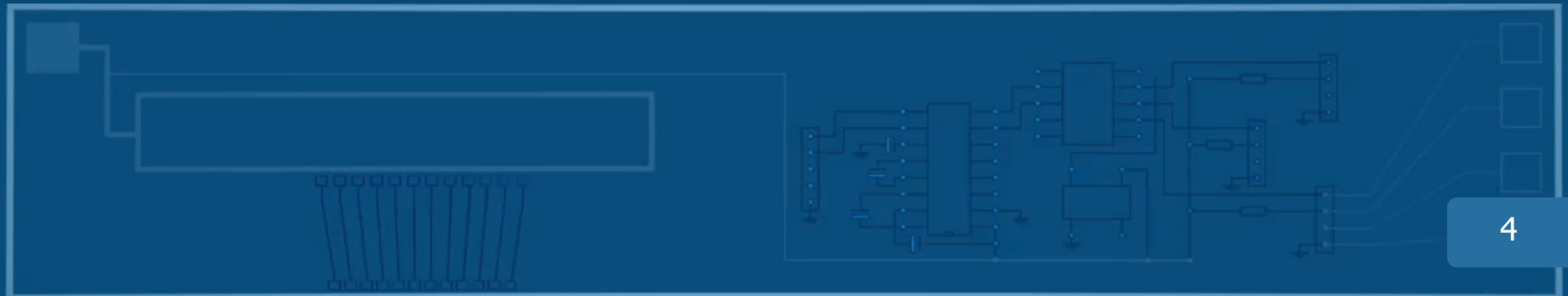


**Testlet # 2**

8 Task based Simulations

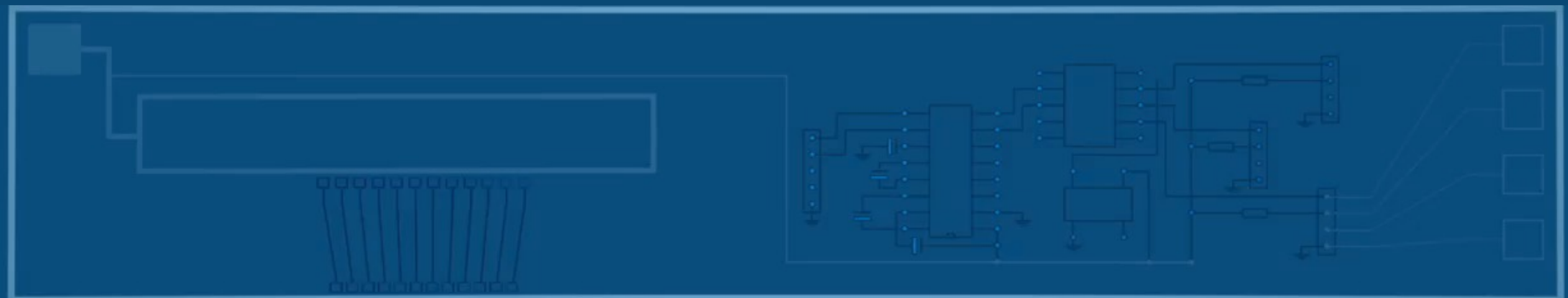


**Testlet # 3-#10**



# 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



# Exam – Choose One Discipline

3 Disciplines



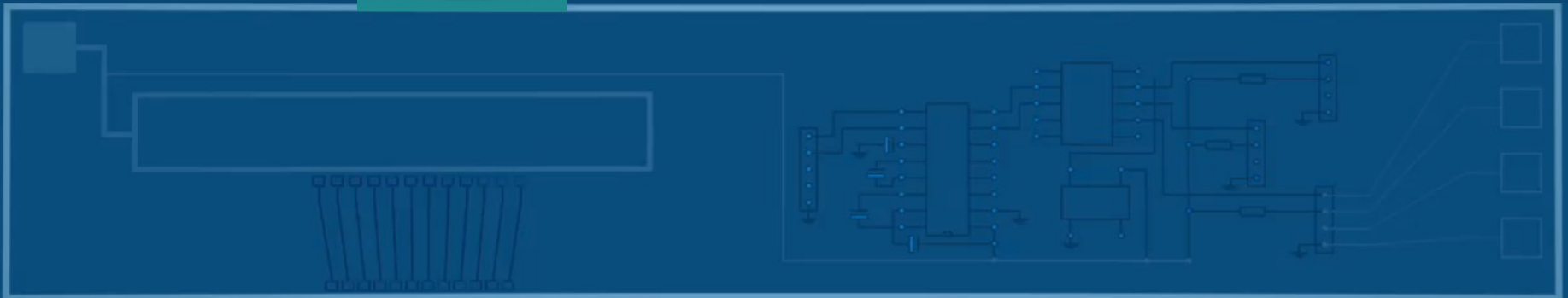
Business Analysis & Reporting (BAR)  
**4 hours**



Information Systems and Controls (ISC)  
**4 hours**



Tax Compliance and Planning (TCP)  
**4 hours**



# 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%



# Information Systems and Controls - Structure

4 Hours



**Testlet # 1**

25 Multiple Choice Questions



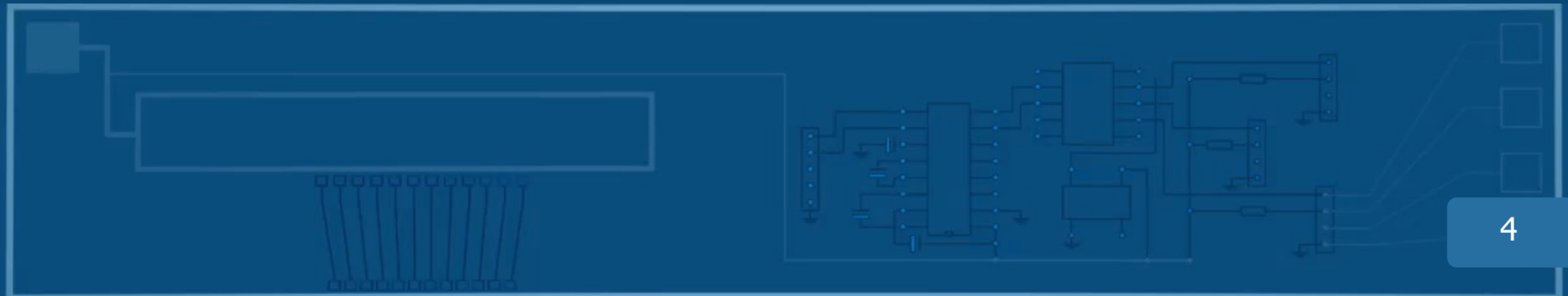
**Testlet # 2**

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)

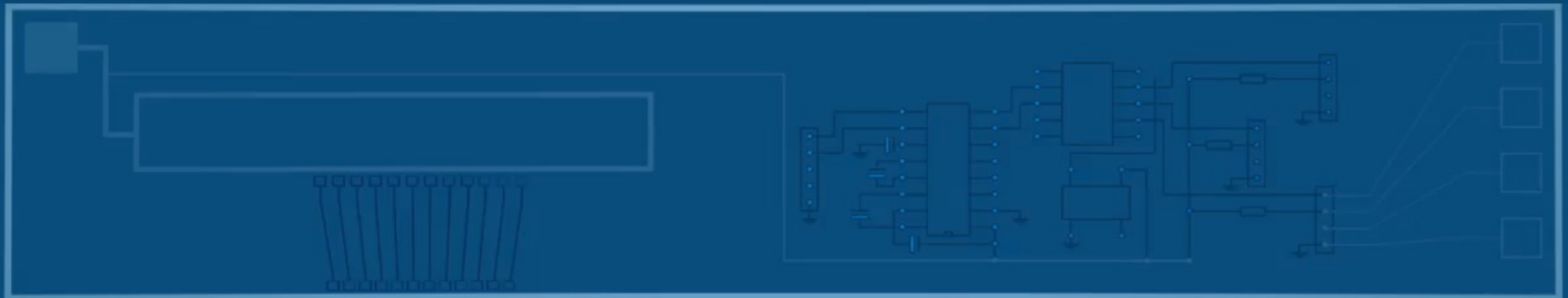
- ✦ Advanced individual tax compliance
- ✦ Personal financial planning
- ✦ Advanced entity tax compliance/planning
- ✦ Property transactions

- ✦ 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
- Launches on January 1, 2024
- Nasba approved an amendment increases credit for 12 extra months
- Now instead of 18 months, they approved 30 months
- Change was approved by the PR Board of Accountancy
- Expiration window will run from date of score release, not date of exam



# 2024 Recommended CPA Exam Order

If Business analysis & reporting (BAR) is the discipline you selected:

1. Financial accounting and reporting (FARE)
2. Business analysis and reporting –continuation of Fare
3. Audit or Regulation

If Information systems & controls is the discipline you selected:

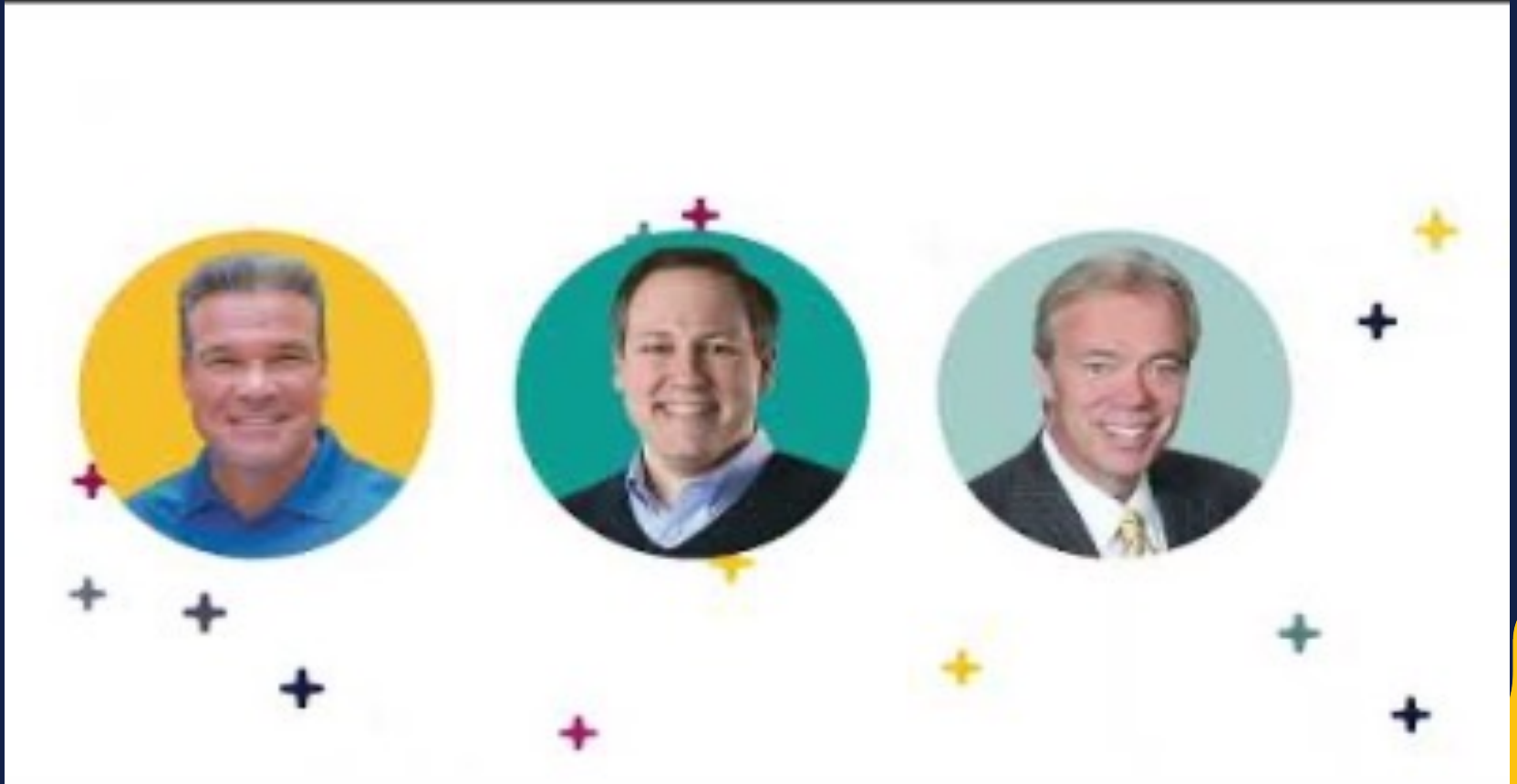
1. Financial accounting and reporting (FARE)
2. Regulation
3. Audit
4. Information systems and controls

If Tax compliance & planning is the discipline you selected:

1. NO NO NO!!!!!!

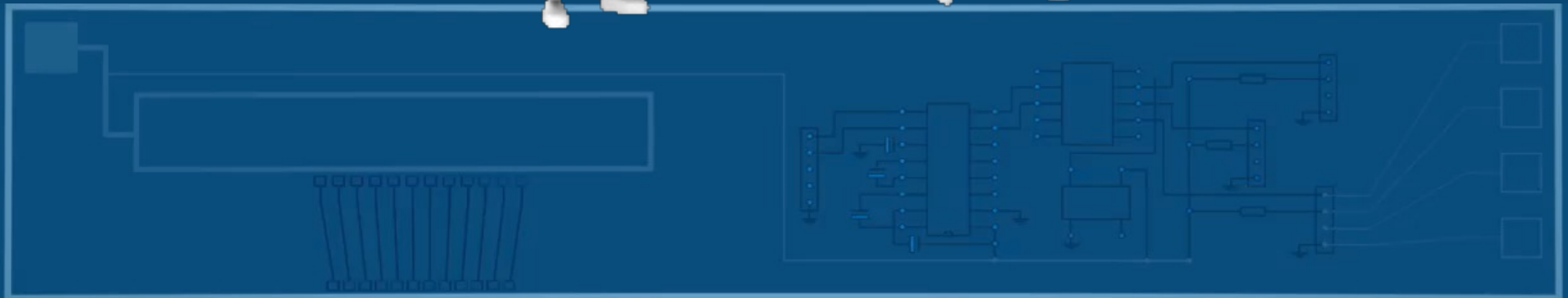


# How to Become a CPA



Becker+

# Passing Rates





# CPA EXAM PASS RATES

## CPA Exam Pass Rates

Section	2021	2022	2023		
			Q1	Q2	Cumulative
AUD	47.98%	47.90%	47.01%	48.24%	47.68%
BEC	61.94%	59.85%	56.98%	59.16%	58.25%
FAR	44.54%	43.76%	41.82%	42.78%	42.30%
REG	59.88%	59.85%	58.63%	59.71%	59.22%

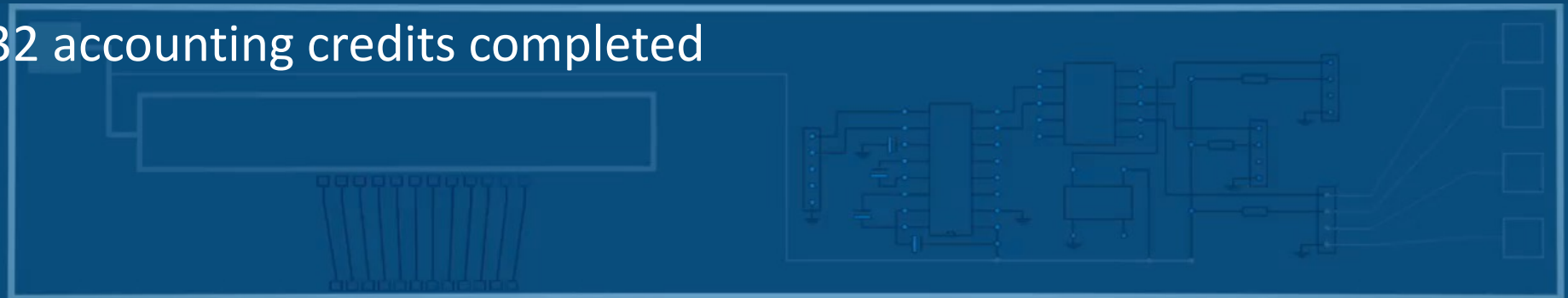
# Administrative issues

Becker+



# Application Process – New

- 120 credits
- 24 accounting credits
- CPA Review
- 4 credits toward the 120 credits
- 3 credits toward the 24 accounting credits (Fare, Regulation, and Auditing only)
- Students will be allowed to sit for the CPA exam while studying his/her final semester
- 3.00 GPA in accounting courses
- Letter from Accounting Department Head
- 32 accounting credits completed



# The Exam – Administrative Issues

Calendar year divided into quarters.

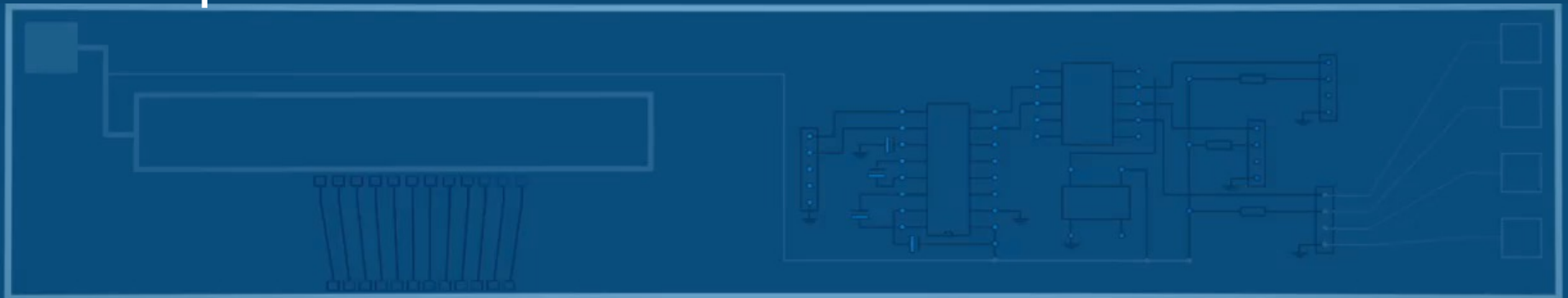
Candidates can sit for one or more parts during any testing window, and in any order.

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

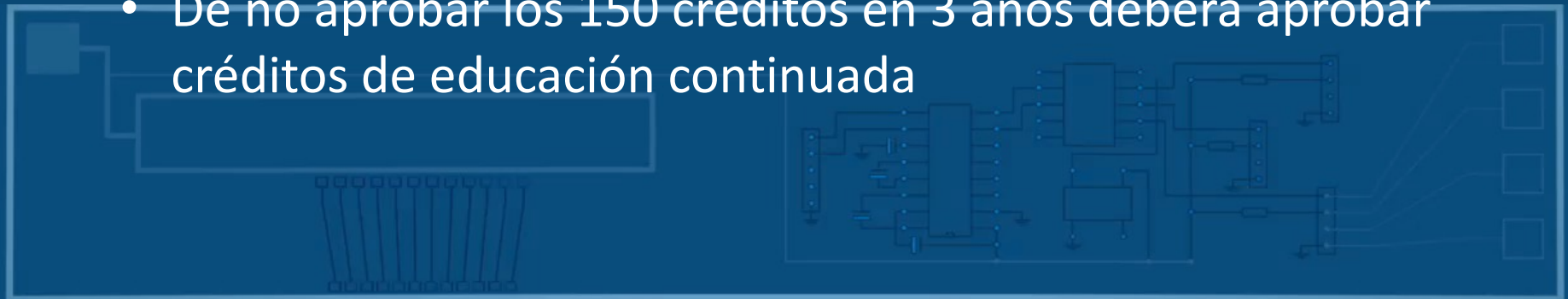
75% to pass



# News from the PR State Board of Accountancy

La Junta de Contabilidad de Puerto Rico nos informa:

- Aprobaron cambios a los requisitos para sentarte al examen de CPA
- El reglamento con los cambios esta en borrador y se espera sea oficial en o antes de 12/31/2023
- Los cambios son:
  - 120 créditos universitarios (en vez de 150 créditos)
  - 24 créditos en contabilidad (en vez de 32 créditos)
- Para obtener la licencia de CPA:
  - Debe aprobar 150 créditos universitarios en o antes de tres años luego de aprobar las 4 partes
  - De no aprobar los 150 créditos en 3 años deberá aprobar créditos de educación continuada



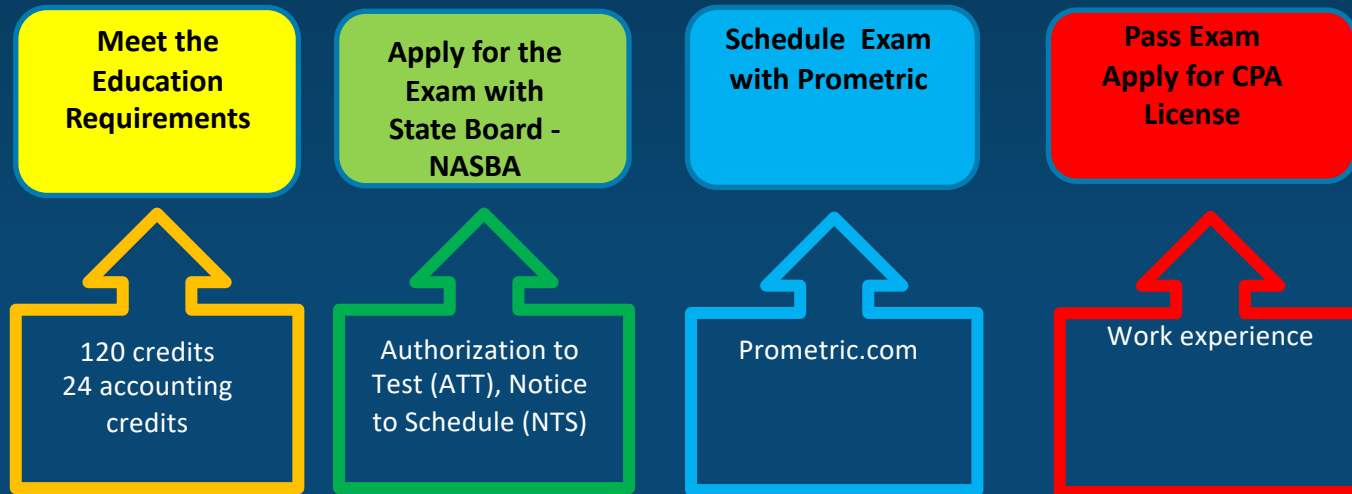
# Exam News

## 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**<sup>+</sup>

# Why Becker?

Becker+





# 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 preparados por los profesores en PR (Unicos en PR)
- 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)



# 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 Ready<sup>SM</sup> students\*

# 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**



# Becker CPA Exam Review Product Enhancements for CPA Evolution

From a team of accounting  
and education experts





Live

Live

**Live – Online  
por Zoom en  
español**



Online

Online

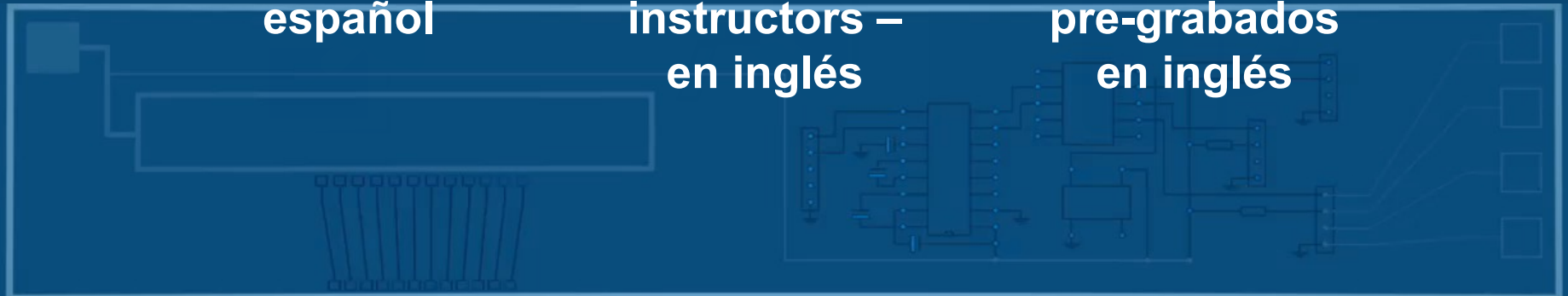
**Dedicated  
online  
instructors –  
en inglés**



Self-Study

Self-Study

**Anytime  
Anywhere –  
pre-grabados  
en inglés**



# 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

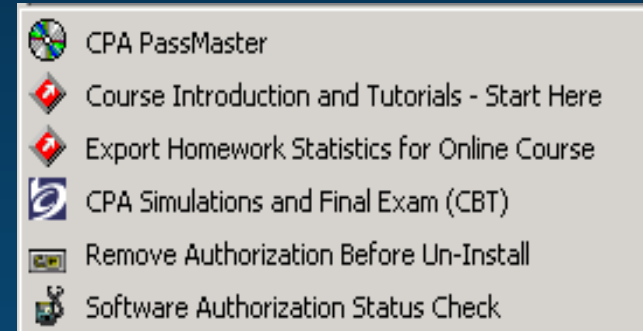
Multiple choices and simulations

Study planner

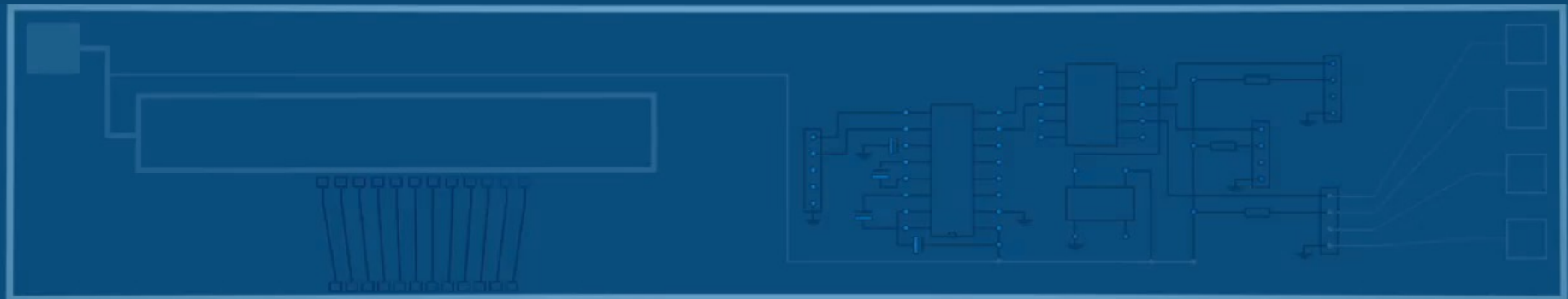
CPA Simulation and Final Exam Software

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).

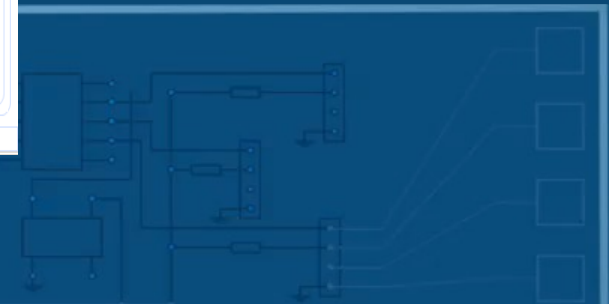
Choice "b" is incorrect. Interest is neither subtracted nor added to the lease payable balance, which is maintained at the present value (or carrying value) of the lease. Interest is in a separate column on the spreadsheet for the effective interest method calculation.

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

Becker Professional Education  
Becker's CPA Exam Review

Financial 5 - Bonds Payable

Time Elapsed  
0 hours 0 minutes

Bond Issue Price (AICPA Adapted) | PV and FV Tables | Authoritative Literature | Help

Solution | Unsplit | Split Horiz | Split Vertical | Spreadsheet | Calculator | Exit

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

Directions 1 2 3 4 5

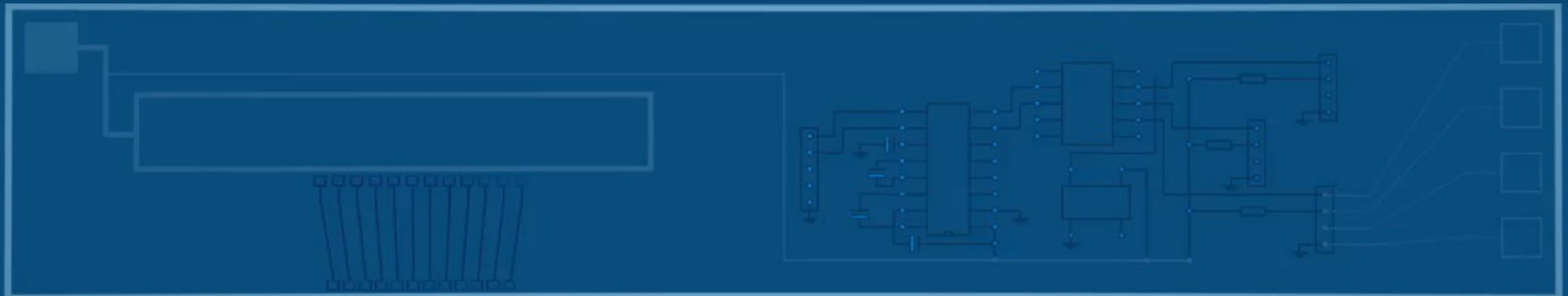
Previous Next

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

# 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 the CPA Exam simulated exam interface. At the top, it shows the total exam time as 4 hours. Below this, the exam is divided into 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
- Testlet 5: 3 Task-Based Simulations

Break periods are indicated between testlets, with a 15-minute pause for Testlet 4. The interface also shows a timer, a calculator, and a spreadsheet application.

The main question displayed is:

General purpose external financial reporting of a corporation focuses primarily on the needs of which of the following users?

- Regulatory and taxing authorities.
- Investors and creditors and the general public.
- The board of directors of the corporation.
- The management of the corporation.

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!

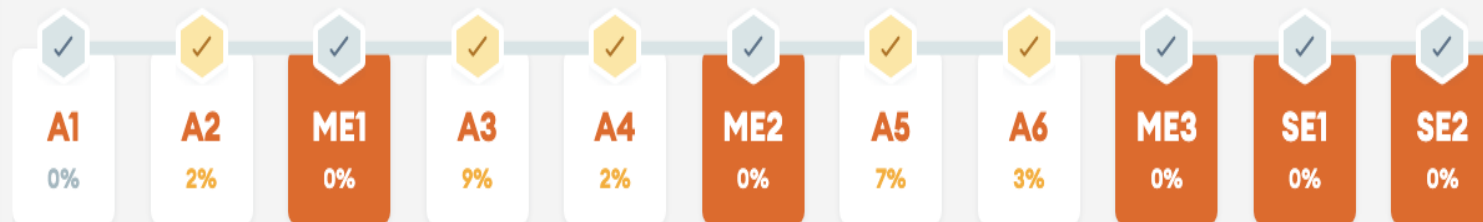
You are studying for

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

0 0

MONTHS

0 0

DAYS

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





## Auditing Report



	Lectures	Multiple Choice Questions			Simulations			EDR	
Unit   Module	%	Total	✓	%	Total	✓	%	%	
▼ A1 - Audit Reports	0%	223	0	0%	79	0	0%	0%	✓
▼ A2 - Quality Control, Engagement Acceptance, Planning, and Internal Control	0%	302	0	0%	133	21	16%	2%	✓
Mini Exam 1	N/A	26	0	0%	34	0	0%	0%	✓
▼ A3 - Risk, Evidence, and Sampling	15%	349	8	3%	257	33	13%	9%	✓
▼ A4 - Performing Further Procedures, Forming Conclusions, and Communications	0%	353	0	0%	329	22	7%	2%	✓
Mini Exam 2	N/A	26	0	0%	39	0	0%	0%	✓

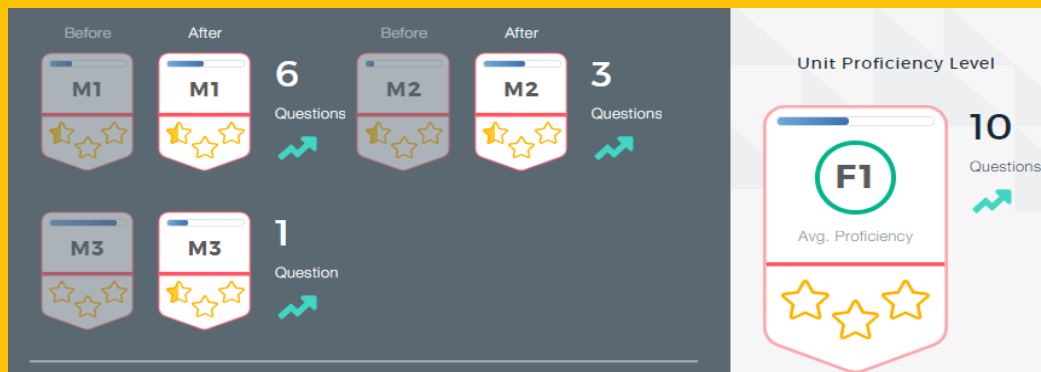
# CPAOur software – Adapt2U Technology



# 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

# SkillMaster videos

BECKER EXCLUSIVE +

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

Search this recording

question, I think

**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 LASTED

1 2 3 4 5 6

Scroll down to complete all parts of this task.

Jones Inc. (S.E. 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 change reflected on the financial statements for Year 3.

	A	B
Accounting Change	Type of Change	
1. Jones books a receivable in Year 1 and cash is collected in Year 3, but the receivable does not book receivable until Year 3.		
2. After using FIFO in Years 1 and 2, Jones changes to inventory method to LIFO beginning in Year 3.		
3. Inventory is identified as obsolete and written off during a Year 3 equipment review.		
4. A large tax accrual adjustment related to Year 2 that impacts the balance sheet and income statement is identified during Year 3.		
5. 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 Entity
- ☐ Change in Accounting Estimate
- ☐ Change in Accounting Principle
- ☐ 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

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



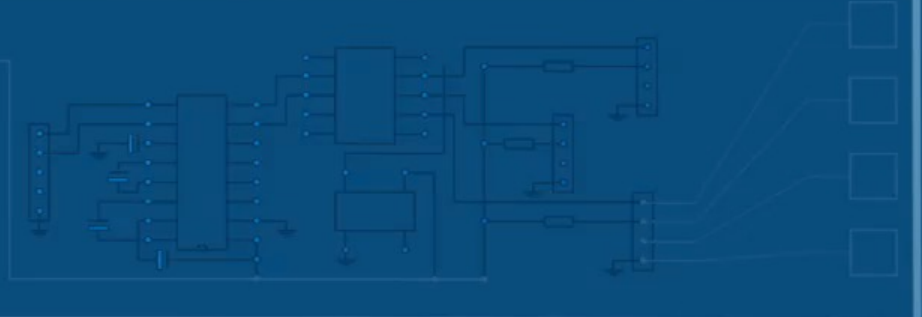
Our local  
instructors





## Eva Quinones

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





## Kenneth Rivera Robles

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





## Juan M. Garcia Merced

- CPA
- MBA – Madison WI 1985
- Audit instructor
- Since 1988 – 35 years
- UPR instructor – San Juan campus
- Treasurer of the PR Society of CPAs (2012-2013)



# Advantage & Premium Packages



# Arrangements - Advantage

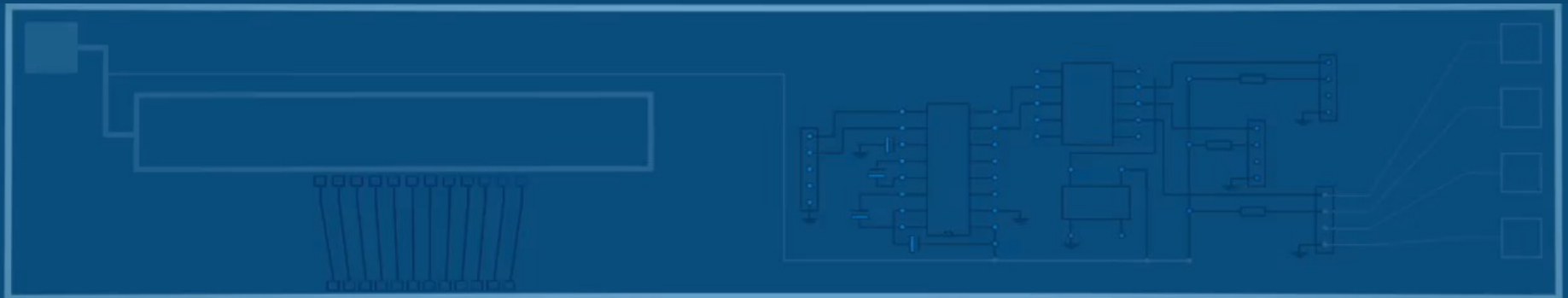
4 parts – First time candidates (Live On line or Home study) \$1,995

Clases en vivo y/o a distancia

Libros de texto

Programa de computadoras que incluye alternativas múltiples, exámenes finales, simulaciones y los “flash cards” digitales. El programa de computadoras es válido por 24 meses y se permite extenderlo por 90 días al proveer un “Notice to Schedule” vigente.

Puede financiarlo a 4 meses



# Local Arrangements **Premium**

4 parts – First time candidates (Live On line or Home study) \$2,595

Clases en vivo por Zoom y/o a distancia

Libros de texto

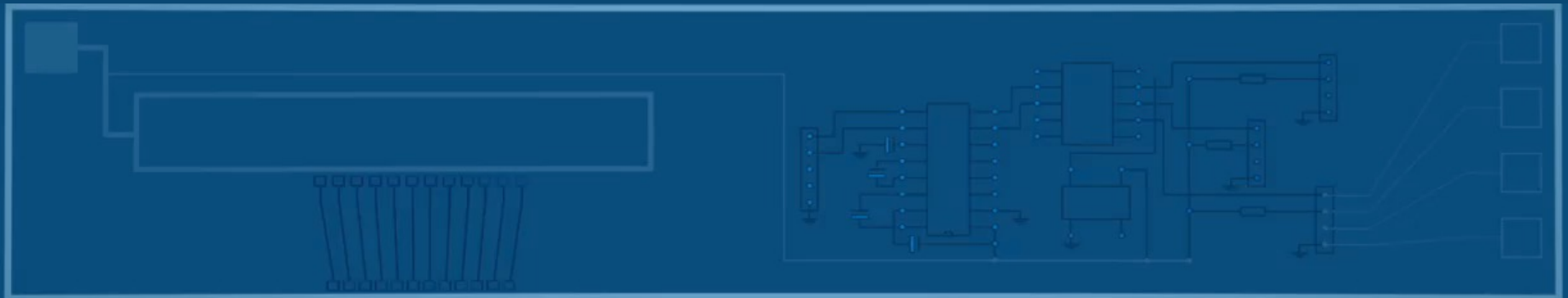
Programa de computadoras que incluye alternativas múltiples, videos en inglés de todas las clases, exámenes finales, simulaciones y los “flash cards” digitales. El programa de computadoras es **válido de por vida** al proveer un “Notice to Schedule” vigente.

Puede financiarlo a 4 meses

**Final Review – incluye libro adicional y acceso a plataforma digital**

**Alternativas multiples suplementarias**

**Uso del programa de por vida (restricciones)**



# Current Schedule



# 2023 SCHEDULE

## BECKER CPA REVIEW SCHEDULE - LIVE AND ONLINE (ZOOM) AUGUST - OCTOBER 2023

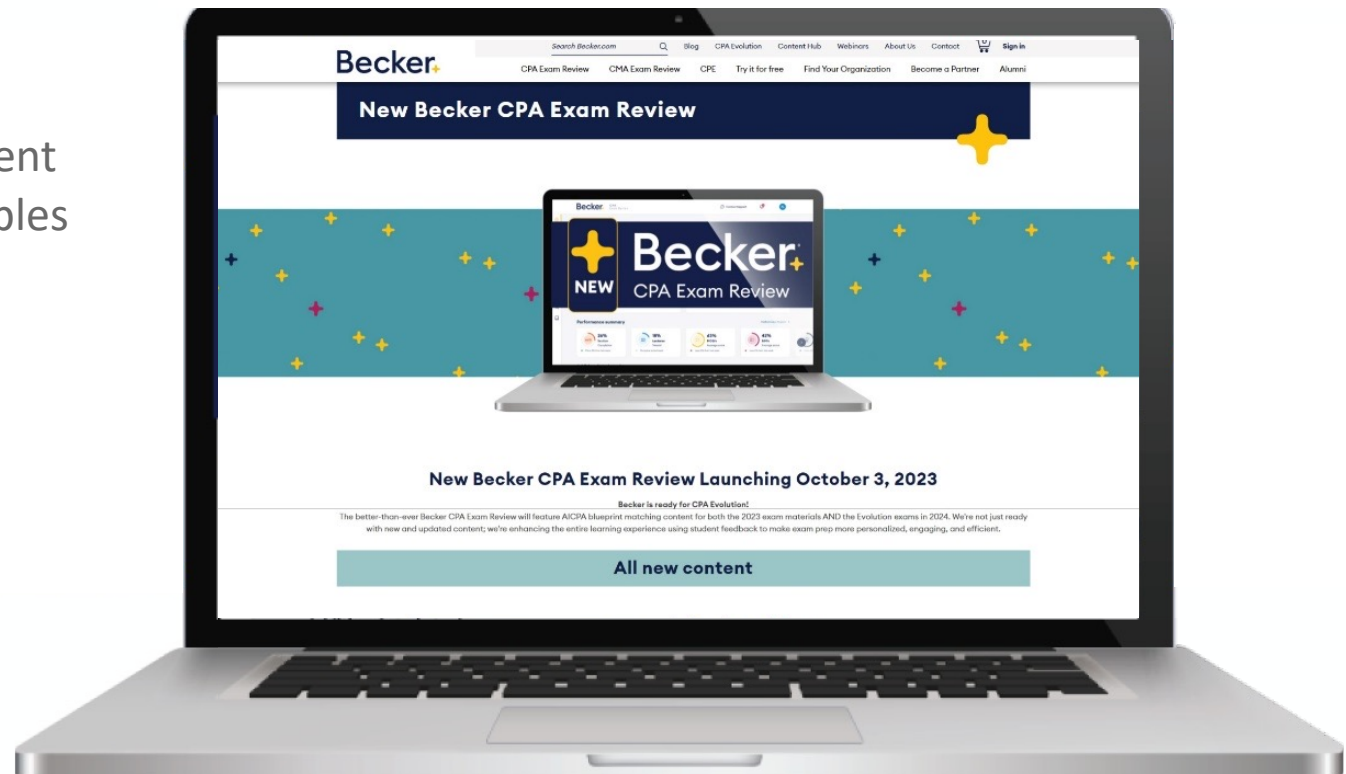
	TUESDAY (6:00-9:00)	WEDNESDAY (6:00-9:00)	THURSDAY (6:00-9:00)	SATURDAY (9:00-12:00)
<b>AUGUST</b>	<div>1</div> <div>8</div> <div>15</div> <div>22 REG 1</div> <div>29 REG 2</div>	<div>2</div> <div>9</div> <div>16</div> <div>23 FARE 1</div> <div>30 FARE 3</div>	<div>3</div> <div>10</div> <div>17</div> <div>24 AUDIT 1</div> <div>31 AUDIT 2</div>	<div>5</div> <div>12</div> <div>19</div> <div>26 FARE 2</div>
<b>SEPTEMBER</b>	<div>5</div> <div>12 REG 3</div> <div>19 REG 4</div> <div>26 REG 5</div>	<div>6 FARE 4</div> <div>13 FARE 6</div> <div>20 FARE 8</div> <div>27 FARE 10</div>	<div>7 AUDIT 3</div> <div>14 AUDIT 4</div> <div>21 AUDIT 5</div> <div>28 AUDIT 6</div>	<div>2</div> <div>9 FARE 5</div> <div>16 FARE 7</div> <div>23 FARE 9</div> <div>30 BEC 1</div>
<b>OCTOBER</b>	<div>3 REG 6</div> <div>10 REG 7</div> <div>17 REG 8</div> <div>24</div>	<div>4 BEC 2</div> <div>11 BEC 4</div> <div>18 BEC 6A</div> <div>25</div>	<div>5</div> <div>12</div> <div>19</div> <div>26</div>	<div>7 BEC 3</div> <div>14 BEC 5</div> <div>21 BEC 6B</div> <div>28</div>

El itinerario está sujeto a cambios. Deben verificar periódicamente nuestra página [www.cpareviewpr.com](http://www.cpareviewpr.com) para posibles cambios.

# New Becker

## [Becker.com/](https://Becker.com/New-Becker) [New-Becker](https://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

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[cpareviewpr.com](https://cpareviewpr.com)





# Thank you.

Becker+

