Every tax and accounting professional needs a professional credential.
# Table of Contents

PREPARING YOUR STUDENTS FOR THE FUTURE ...............................................................1
FACT SHEET: .................................................................................................................................2
CODE OF ETHICS..........................................................................................................................4
COURSE SYLLABUS ....................................................................................................................5
Outline/Lesson Plan.........................................................................................................................7
ABA EXAM BLUEPRINT ...........................................................................................................11
STUDY AIDS FOR THE ABA EXAM ........................................................................................13
Annual Filing Season Program – What it means ..............................................................................14
Forms .............................................................................................................................................15
   Nondisclosure Agreement ........................................................................................................16
   Request to Test .......................................................................................................................17
   Order Form ..........................................................................................................................18
   Capstone Registrations Form .................................................................................................19
   Payment Form ......................................................................................................................22
PREPARING YOUR STUDENTS FOR THE FUTURE

What happens when your students complete their two-year degree and decide they need to find a job rather than continue their education? What type of jobs can they obtain and at what salaries?

Does having a two-year degree give them enough recognition from their communities to then get hired in a position that will allow them a good wage and the ability to advance within the ranks?

The National Society of Accountants (NSA) recognized a need for this population and The Accreditation Council for Accountancy and Taxation® (ACAT) was created. ACAT is an accrediting body that offers national testing based on a Job Performance Analysis and Validity and Reliability attested to by a professional psychometrician.

The Accredited Business Accountant/Advisor® (ABA) is a national testing and credential program administered by ACAT. It measures the competency and knowledge of financial and managerial accounting and taxes for graduating associate degree students and professionals whose practice serves individuals and small to medium sized businesses. The ABA is accredited by the National Commission for Certifying Agencies (NCCA), an independent resource recognized as the authority on accreditation standards for professional certification organizations and programs.

ACAT’s Comprehensive Examination for Accreditation in Accountancy (ABA) exam is a seven hour, multiple-choice exam. Part 1 covers financial accounting and financial statement preparation, presentation, and reporting; and Part 2 tests knowledge in taxation, managerial accounting, business law, and ethics and professional conduct. The pass rate for the ABA exam, nationally, is approximately 50%. Individuals who pass both parts of the ABA exam are required to have three years of experience to earn the credential. Of this experience requirement, two years may be in a college setting.

The demand for skilled accounting professionals is increasing. Accountants are expected to play an even more important role in helping companies overcome difficulties by reducing expenses and improving margins. Having the ABA designation validates a potential employee’s expertise.

The Capstone Review Course for the ACAT Comprehensive Examination for Accreditation in Accountancy is an excellent way for students to prepare for the ABA exam and review all of the theoretical areas of accounting prior to graduation. This preparation puts them in a better position to obtain that first full-time position.

Many community/technical colleges have already incorporated this course into their course offerings for their accounting programs. It is offered to students their last semester in school just prior to graduation.

Should you wish to obtain more information on the Capstone Review Course, the ABA exam, the ABA credential, or other credentials offered by ACAT, please contact ACAT toll-free at (888) 289-7763. We are very proud of what ACAT offers to the accounting profession, and we believe we fulfill a need that has long been missing.

Virginia A, Bruns
President
FACT SHEET:
ACCREDITATION IN ACCOUNTANCY

The Accredited Business Accountant/Advisor® (ABA) – a national testing and credentialing program administered by the Accreditation Council for Accountancy and Taxation® (ACAT) – is a professional credential for accountants and tax practitioners. This accreditation program recognizes students and practitioners who demonstrate a practice level of knowledge in accounting while it also establishes a uniform measure of proficiency that employers and clients can use when selecting an accountant.

Since 1973, thousands of individuals have obtained accreditation by examination through the Accreditation Council for Accountancy and Taxation (ACAT).

The ABA is accredited by the National Commission for Certifying Agencies (NCCA), an independent resource recognized as the authority on accreditation standards for professional certification organizations and programs.

The Accreditation Council for Accountancy and Taxation (ACAT) created the Accredited Business Accountant/Advisor® (ABA) examination to measure the competency and knowledge of accounting/taxation professionals whose practice serves individuals and small to medium sized businesses. The ABA examination is used as a state-licensing examination in three states – Iowa, Minnesota, and Delaware.

The ABA designation is earned by successfully completing an exam offered by ACAT and meeting a three-year experience requirement, up to two of which may be satisfied by college credit. Once accredited, the individual agrees to earn 120 hours of continuing professional education credits every three years in order to maintain accreditation status.

ABA accreditation is a voluntary credentialing program for accountants and tax practitioners that recognizes individuals who have demonstrated a specific level of professional knowledge and competency.

ACAT accredits specialists in accountancy and federal taxation who serve the financial needs of individuals and small-to-medium business entities. The Accreditation Council is dedicated to the highest professional standards. Business, government and the public rely on the public accounting profession for the complete and accurate presentation of financial information, schedules and reports, as well as judgment in business matters. Each individual accredited by the Accreditation Council accepts this responsibility and pledges to abide by the ACAT Code of Ethics and Rules of Professional Conduct.

A passing grade demonstrates a comprehensive understanding of accounting skills imperative to the small business owner. For those in independent, local or regional public practice, ACAT's accountancy accreditation leading to the credential Accredited Business Accountant/Advisor® is the standard for excellence.
Exam Details

Accredited Business Accountants/Advisors (ABA) are exempt from taking the Annual Federal Tax Refresher course and exam and qualify for the IRS Annual Filing Season Program (AFSP) Record of Completion upon meeting other IRS requirements.

About the Exam
The Comprehensive Examination for Accreditation in Accountancy or ABA is an exam that is structured in two parts. Part 1 consists of 100 multiple-choice questions. It covers Financial Accounting and Financial Statement Preparation, Presentation and Reporting. Part 2 consists of 100 multiple-choice questions that test on Business Consulting Services, Taxation, Business Law, Ethics and Professional Conduct. This mirrors the Regulation section of the CPA exam; however the emphasis of the ABA is on the concepts of individual and small-to-medium business taxation.

The ABA exam is administered on computer at testing sites across the country and is also offered as a proctored exam, at Capstone Colleges, each spring.

A passing score of 70 is required on each part of the examination before an individual can qualify for the ABA designation. If a candidate passes either Part 1 or Part 2 of the comprehensive exam, candidates then have eighteen (18) months to pass the other Part, or they will be required to retake the entire exam.

ACAT's Code of Ethics and Rules of Professional Conduct are among the highest standards of practice in the financial and taxation professions. Compliance with this standard of professional integrity is required of all those with accreditation.

Faculty and Administration at Educational Institutions
- ACAT offers the Capstone Review Course program to provide course content for accounting
- The Capstone Review Course is a turnkey program
- The Capstone Review Course provides national recognition for the institution
- Students becoming professionals makes your program more profitable

Accounting Students
- ACAT credentials help them stand out in the job market
- ACAT credentials help them earn more money
- ACAT credentials prepare them for different types of positions
- ACAT credentials enhance career opportunities

Benefits to the Credential Holders
- ACAT credential holders are fully qualified in their areas of accounting
- ACAT credential holders adhere to a strict code of ethics
- ACAT credential holders keep up with continuing education
- ACAT credentials are nationally recognized
- ABA credential holders are eligible for the IRS Annual Filing Season Program wavier
CODE OF ETHICS
Accreditation Council for Accountancy and Taxation®

INDIVIDUALS ACCREDITED BY THIS COUNCIL shall not violate the confidential relationship between themselves and their clients or former clients.

INDIVIDUALS ACCREDITED BY THIS COUNCIL shall not offer or render a professional service for a contingent fee during any period where the professional service consists of an audit engagement, a review engagement or a compilation engagement, including the period of time covered by any historical financial statements involved while performing an audit, a review or a compilation engagement; further, a member shall not offer to accept or accept a contingent fee for the preparation of original or amended tax returns or claims for tax refunds.

INDIVIDUALS ACCREDITED BY THIS COUNCIL or a firm of which they are a partner or shareholder shall not express an opinion on financial statements of an enterprise unless they and their firm are independent of such enterprise. Accordingly, members shall not express an opinion nor perform a review or compilation of financial statements of an enterprise financed in whole, or in part, by public distribution of securities or on financial statements for use as a basis of credit if they or members of their immediate family own or are committed to acquire a substantial financial interest in the enterprise, or during the period covered by an audit, review or compilation, they have been a director, officer or employee of the enterprise unless such interest or relationship is disclosed in the report.

INDIVIDUALS ACCREDITED BY THIS COUNCIL shall not allow any person(s) to practice in their corporate, partnership or individual name who is not a partner, professional corporation co-shareholder or in their employ.

INDIVIDUALS ACCREDITED BY THIS COUNCIL who render professional services including an audit engagement, a review engagement or a compilation engagement shall not at the same time engage in any business or occupation which would create a conflict of interest while performing the aforementioned professional services.

INDIVIDUALS ACCREDITED BY THIS COUNCIL shall be diligent, thorough and completely candid in expressing an opinion or other assurance on financial statements they have audited, reviewed or compiled.

INDIVIDUALS ACCREDITED BY THIS COUNCIL shall not sign an audit report purporting to express their opinion as a result of an audit or examination of financial statements, unless they, or members or employees of their firm, have audited or examined the financial statements.

INDIVIDUALS ACCREDITED BY THIS COUNCIL shall not permit their names to be used in conjunction with any special purpose statement prepared for their clients that anticipates results of future operations, unless they disclose the source of the information used and what assumptions they have made, and unless they indicate they do not vouch for the accuracy of the forecast.

INDIVIDUALS ACCREDITED BY THIS COUNCIL shall not accept a commission from any person or client for whom the member offers or renders concurrently a professional service, where the professional service consists of an audit engagement or a review engagement (including the period of time covered by any historical financial statements involved while performing an audit or review engagement), nor accept a commission where the member performs a compilation of a financial statement when the member expects or reasonably might expect that a third party will use the financial statement and the member’s compilation report or transmittal does not disclose a lack of independence.

INDIVIDUALS ACCREDITED BY THIS COUNCIL shall not seek to obtain clients by advertising or other forms of solicitation in a manner that is false, misleading or deceptive.

INDIVIDUALS ACCREDITED BY THIS COUNCIL who engage in the practice of accounting as a sole proprietor shall not use a plural term in the name of their firm, as “and company” or “and associates” or any other terms which would indicate anything other than individual ownership.

INDIVIDUALS ACCREDITED BY THIS COUNCIL who receive an engagement for services by referral from another accountant shall not discuss or accept an extension of their services beyond the specific engagement without first consulting with the referring practitioner.

(This Code of Ethics is a condensation of the principles contained in the ACAT Rules of Professional Conduct and Official Interpretations which are binding in detail on all accredited individuals.)
COURSE SYLLABUS

BUSINESS DIVISION

COURSE NAME: Capstone Review Course of Accounting Principles
INSTRUCTOR:
COURSE NUMBER: ACC 165
OFFICE HOURS:
CREDIT HOURS: 6
TELEPHONE:
PREREQUISITES: ACC 101, 102, 103, 152, 156 and/or AAT in Accounting
CLASS TIME:
ROOM NUMBER:
E-MAIL:

TEXTBOOK: ABA Preparatory Course and Accounting Textbook

COURSE DESCRIPTION:

Guides the student in dealing with ethics, internal control, fraud and financial statement analysis in the accounting environment which will require students to confront and resolve accounting problems by integrating and applying skills and techniques acquired from previous courses. Will prepare students in developing a personal code of ethics by exploring ethical dilemmas and pressures they will face as accountants. Will help the student understand financial statement analysis and the relation to fraud and fraud detection. Prepares the student for the ACAT Comprehensive Examination for Accreditation in Accountancy.

COURSE PURPOSE/GOALS:

Its major purpose is to assist the candidate for accreditation to prepare for the ACAT Comprehensive Examination for Accreditation in Accountancy (ABA) Exam.

1. For each topic, an overview of the basics will be provided along with practical examples.
2. Review questions will be given in the same format as the questions on the actual examination.
3. To augment instruction with readily available accounting textbooks.
4. To prepare students for the task of preparing for and taking an 8-hour exam.
COURSE SYLLABUS

COURSE COMPETENCIES:
2. Business consulting services
3. Taxation
4. Business Law
5. Ethics and Professional Conduct

COURSE REQUIREMENTS:
1. Attend classes, complete homework/class work assignments
2. Earn a satisfactory score on scheduled tests.
3. Participate as an active, contributing member of the class.

COURSE EVALUATION:
Problems/Quizzes 20%
Exams 60%
Class Participation 20%
100%

PLAGIARISM:
Plagiarism is the representation of another person’s ideas or writing as one’s own. The penalty for plagiarism or cheating in any form will be failure of the course. Plagiarism/cheating includes, but is not limited to, the following: using the ideas or writings of another without proper acknowledgement; using notes or books without authorization during exams; talking or sharing information during exams; falsifying data or information of any kind; working together on individually assigned projects.

MAKE-UPS:
First, you are expected to take the exams at the scheduled time. If you are not able to do so, then you are expected to make-up tests (and quizzes) immediately following your return, per the student handbook. Assigned homework is due upon return to class unless prior arrangement has been made with the instructor

ABSENTEEISM:
If a student misses more than 3 class sessions during the quarter, his/her academic grade will be reduced by one letter grade for each day past three (3).
COURSE SYLLABUS: OUTLINE/LESSON PLAN

It is important for you to understand this course outline was developed for a 10-week, 2 times per week course. You will need to adjust it based on your college requirements; however, it does cover all of the sections in the ABA Preparatory Course.

Outline/Lesson Plan
Capstone Review Course of Accounting Principles

<table>
<thead>
<tr>
<th>Day</th>
<th>Session</th>
</tr>
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</table>
| 1    | Course Overview, Syllabus  
HW: Read first 6 (six) sections in your ACAT binder. Work through multiple choice questions at end of each section. |
| 2    | Accounting Cycle, Cash vs. Accrual, Revenue Recognition, Adjusting, Reversing, Closing Entries and Error Correction |
| 3    | Worksheet Preparation, Financial Statement Preparation |
| 4    | Cash Flow Statement |
| 5    | Partnerships, Cash and Equivalents |
| 6    | TEST – first nine parts – Practice I  
Accounts and Notes Receivable, Investments, Inventories |
| 7    | Property, Plant and Equipment, Intangible Assets, Current and Long-Term Liabilities |
| 8    | Stockholders Equity, Payroll, Accounting for Leases, Pensions |
| 9    | Engagement letters, work papers, and prepare reports and transmittal letters |
| 10   | Statement and ratio analysis and working capital changes |
| 11   | TEST – All of Practice I  
Begin Part II  
C-V-P Relationships |
# COURSE SYLLABUS: OUTLINE/LESSON PLAN

<table>
<thead>
<tr>
<th>Day</th>
<th>Topic</th>
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</thead>
<tbody>
<tr>
<td>12</td>
<td>Department Analysis, Time Value of Money, Capital Budgeting, Capital Investment Analysis, Budgeting</td>
</tr>
<tr>
<td>14</td>
<td>Taxation Filing Considerations, Accounting Methods and Periods, Gross Income Inclusions/Exclusions, Deductions for AGI, Itemized Deductions, Income Tax Credits</td>
</tr>
<tr>
<td>15</td>
<td>Taxation – Sole Proprietorships and Rental Income, Taxation of Partnerships, S Corporations, Corporate Taxation</td>
</tr>
<tr>
<td>16</td>
<td>Property Law, Contracts, UCC, Agency, Partnerships, Corporations, Trusts, LLC &amp; Partnerships</td>
</tr>
<tr>
<td>17</td>
<td>TEST – Managerial Accounting, Business Law, and Taxation – Practice II</td>
</tr>
<tr>
<td>18</td>
<td>Review Practice I and II</td>
</tr>
<tr>
<td>19</td>
<td>Review Practice I and II</td>
</tr>
</tbody>
</table>

**BE SURE TO READ ALL HANDBOUTS AND USE AN ACCOUNTING TEXTBOOK FOR BACKUP ON COVERED AREAS.** Your accounting textbook is the best reference source you have for any areas you feel particularly weak in. Make it work for you!
HOW TO GET THE CAPSTONE REVIEW COURSE ADDED TO YOUR CURRICULUM

Community college students fall into two different categories; the students who are using the community college as a stepping stone to a bachelor’s degree and the ones who are using it to better the job market they can enter. The Capstone Review Course provides for both groups of students; for the university bound, it gives a good exit course of all areas covered during their stay at the community college and for those wanting to enter the job market, it provides them with a course that lets perspective employers know the level of their understanding. There is no other course in the accounting curriculum that addresses these issues.

However, even though the course may be used as a stand alone end-of-program course, it also is a course to provide preparation for the student to sit for, and pass, the ACAT Comprehensive Examination for Accreditation in Accountancy. This is the only national testing in accountancy for associate degree students. Once passed, it gives them the opportunity to approach potential employers not only with a degree but with an accreditation in their chosen field. Without this accreditation, most students will be hired into entry-level positions with little chance of being promoted into staff accountant and higher positions.

The best way to approach your Department Chair or Dean is to have a copy of a sample test, a syllabus for the course, and information from actual individuals who have benefited in many different occupations from having the ABA credential. Every Department Chair or Dean wants to have their students graduate and achieve the best possible jobs that are available. Unfortunately, the degree alone will not assure their students of a good position. The degree and a credential attesting to the knowledge of the potential employee will enhance their job prospects.

We, at ACAT, can help you put together a portfolio of needed material for meeting with your Dean or Department Chair. The syllabus is very precise as to areas covered and the time needed to complete the course. A sample test will show the difficulty level of the exam. The need to maintain CPEs after receiving the credential attests to its professionalism. Should you need any other assistance, please contact ACAT with your questions and concerns.
ACAT offers the opportunity to proctor paper and pencil ABA exams at Capstone schools.

- You can proctor the exam and offer it in your classroom.
- You select the date and time, making it most convenient for you and your students.
- Course Materials are offered in PDF and Book format for $25/$75
- The fee is $175 to take the full ABA exam (if taking the paper/pencil exam in the Capstone classroom).

Become a Capstone School:

- Notify ACAT your school would like to participate in the Capstone program
  - Identify a qualified proctor, review and sign non-disclosure agreement
  - Determine a testing date and use the Capstone Request to Test Form to notify ACAT. This document is what ACAT will create your account based off of, please be sure your contact and mailing information is correct.
  - Return both documents and a class roster to ACAT via email: info@acatcredentials.org

- Order Materials
  - Your students can individually purchase materials or you can order through your school’s bookstore using the ABA Preparatory Capstone Course - Order Form

- Exam Registration
  - Register Students for the Exam via paper or online registration, either way be sure they note the school and instructor

- Examination and Scoring
  - Using the address from the Request to Test form, you will receive the appropriate number of exams and Scantron forms approximately one week prior to your test date.
  - After testing, you must return all the testing material to ACAT, in the envelope provided by ACAT.
  - ACAT will grade the exams and send the grades to your students via email unless otherwise instructed.
  - Any individual that earns a 70 percent or above on both parts of the exam will qualify to earn the ABA credential.

- Credential Activation
  - There is a $50 credential fee for use of the credential and a $20 certificate fee to order a certificate. Those who pass will receive information on activating their credential.
ABA EXAM BLUEPRINT
Practice 1: Financial Accounting and Financial Statement Preparation, Presentation and Reporting
100 Questions

- Accounting Principles and Pronouncements
- Record Setup
- Accounting Cycle
- Cash vs. Accrual
- Revenue Recognition
- Adjusting, Reversing, Closing Entries and Error Correction
- Worksheet Preparation
- Financial Statement Preparation and Presentation
  - Balance Sheet
  - Income Statement
  - Statement of Cash Flows and Analysis
  - Supplemental Information
  - Disclosures

- Accounting for Cash and Equivalents
- Accounts and Notes Receivable
- Investments
- Inventories
- Property and Equipment – Depreciation, Depletion and Amortization
- Intangible Assets – Amortization
- Current Liabilities and Long-Term Liabilities
- Stockholder’s Equity
- Payroll
- Accounting for Leases
- Accounting for Pensions
- Engagement Letters
- Other Comprehensive Basis of Accounting
- Statement of Changes in Equity
- Statement and Ratio Analysis
- Working Capital Changes

Practice 2: Taxation, Managerial Accounting, Business Law and Ethics
100 Questions

Business Consulting Services-17 Questions
- Cost-Volume-Profit-Analysis
- Department Analysis
- Time Value of Money
- Capital Budgeting
- Capital Investment Analysis
- Budgets
- Managerial Decisions
- Provide Cash Flow Planning Services-Cash Budgeting
- Evaluation Internal Controls Systems
- Evaluating Investments/Business Opportunities
- Identify Employee Benefit Plans
Business Law-18 Questions
- Property Law
- Contracts
- Uniform Commercial Code
- Agency
- Partnerships
- Limited Liability Entities
- Corporations
- Trusts

Taxation-56 Questions
- Filing Considerations
- Accounting Methods
- Inclusion in/Exclusion from Income
- Adjustments to Income
- Itemized Deductions
- Sole Proprietorships and Rental Activities
- Taxation of Investments and Planning
- Income Tax Credits
- Special Tax Computations
- Partnerships
- Taxation of Corporations
- Taxation of S-Corporations
- Fiduciary Income Tax Returns
- Federal Estate Tax Returns
- Taxation of Limited Liability Entities
- Self-Employment Issues
- Divorce Issues
- Independent Contractor/Employee Issues
- Non-Profit Tax Returns

Ethics and Professional Conduct-9 questions
- General Knowledge
- Practice Procedures
STUDY AIDS FOR THE ABA EXAM

ABA PREPARATORY COURSE

Written experts in the field of accountancy accreditation, NSA’s ABA Preparatory Course is designed to help students and practitioners prepare for the ACAT Comprehensive Examination for Accreditation in Accountancy. This course offers a comprehensive review of Financial Accounting and Financial Statement Preparation, Presentation and Reporting (Practice I) and Business Consulting Services, Taxation, Business Law and Ethics (Practice II).

It includes sample questions and answers after each section, as well as a home study examination covering the entire curriculum. Practice I and Practice II may be purchased separately or as a set.

Click here for the Capstone ABA Preparatory Course Order Form.
Annual Filing Season Program – What it means

ABAs and ATPs are **exempt** from taking the Annual Federal Tax Refresher course & exam & **automatically qualify** for the IRS Annual Filing Season Program Record of Completion!

**Beginning January 1, 2016, rules about who may represent clients before the IRS will change.** ATPs and ABAs, who are Annual Filing Season Program Record of Completion Holders, will now have limited representation rights, meaning they can represent clients whose returns they prepare and sign, before examination, customer service representatives and the Taxpayer Advocate Service.

*Tax return preparers who are not CPAs, EAs, attorneys or do not participate in the Annual Filing Season Program will NOT be permitted to represent any clients before the IRS for tax returns and claims for refund prepared and signed after December 31, 2015.*

ATPs and ABAs participating in the Annual Filing Season Program will also be included in the IRS Online Directory of Federal Tax Return Preparers.

**So why take the Annual Federal Tax Refresher course & exam each year when you earn a prestigious credential you can use after your name every year?**

For more information about the Accredited Tax Preparer and Accredited Business Accountant/Advisor credentials, visit [http://www.acatcredentials.org/acatcredentials/afsp](http://www.acatcredentials.org/acatcredentials/afsp)

**Accreditation Council for Accountancy and Taxation**

- ABA Accredited Business Accountant/Advisor
- Accredited Tax Preparer (ATP)
- Accredited Tax Advisor (ATA)
- Accredited Retirement Advisor (ARA)

The Accreditation Council for Accountancy and Taxation (ACAT) was established in 1973 as a non-profit, independent, testing, accrediting and monitoring organization. ACAT accredits professionals who have demonstrated knowledge of the principles, practices, and ethical standards of accounting, taxation and related financial services in order to maintain the highest level of service to the public.
Forms

If you would like to participate in the ACAT Capstone program please review and return all forms that apply to your school. Every school participating must return the Non-Disclosure Agreement and Request to Test each year.
Nondisclosure Agreement

Employees, testing agents, observers, and those who come into any contact with the exams must sign the Nondisclosure Agreement. Signed copies of this agreement must be returned to ACAT.

I, ______________________________ , acknowledge my awareness that certain exam materials are owned and/or copyrighted by ACAT, including exam books, questions, solutions, scoring plans, and procedure manuals. I am also aware that the ACAT materials contain confidential and proprietary information, the unauthorized use or disclosure of which could harm ACAT and threaten the integrity of the licensing process. I am further aware that the unauthorized use or disclosure of ACAT materials could violate federal and/or state laws and that such violations could result in civil remedies and/or criminal penalties. Accordingly, I hereby agree and affirm that I will:

1. Access materials for proper exam-related purposes only and only as necessary for the performance of my exam-related duties or responsibilities;
2. Strictly maintain the security and confidentiality of all exam books;
3. Not use any materials for any unauthorized or improper purpose;
4. Not copy, duplicate, distribute, or disclose the contents of any materials to any third party without written permission;
5. Not be a candidate for ACAT examinations for a minimum of six months after the exam date.

Signature __________________________________________________ Date:_____/_____/_____

Printed Name __________________________________________________

Exam Site __________________________________________________
ACAT Capstone Program Request to Test

School/Capstone Program Information:

Instructor ___________________________________________
School ___________________________________________
Address ___________________________________________
City _______________________________________________
State, Zip __________________________________________
Phone ________________________ □Day □Evening
Email ___________________________________________

If proctor is different than the Capstone instructor, indicate here:
Proctor ___________________________________________
Phone ________________________ □Day □Evening
Email ___________________________________________

Testing Information:
Date of ABA exam _________________________________
Annual Spring testing window is: May 1 - June 15
Annual Fall testing window is: November 1 - December 15
Number of students taking ABA Practice One _____________
Number of students taking ABA Practice Two _____________

Please attach a class roster (required)

Return to ACAT with Class Roster:

1. Mail: Accreditation Council for Accountancy and Taxation
   1330 Braddock Place, Suite 540
   Alexandria, VA 22314-6679
2. Fax: (703) 549-2512
3. Email: info@acatcredentials.org

Exam Registration Information Capstone

Proctored Paper ABA Exam
Practice 1 & Practice 2: $175 Students can register online at http://www.acatcredentials.org/colleges/capstoneexamregistration.

Please note: There is a $50 credential fee and $20 certificate fee for the ABA credential (after passing the exam).
ABA Preparatory Capstone Course - Order Form

*Preapproval REQUIRED – this special pricing is ONLY available to Capstone Schools who purchase directly from NSA
Written by experts in the field of accountancy accreditation, NSA’s ABA Prep Course is designed to help students and practitioners prepare for the ACAT Comprehensive Examination for Accreditation in Accountancy. This course offers a comprehensive review of Financial Accounting and Financial Statement Preparation, Presentation and Reporting (Practice 1 and Business Consulting Services, Taxation, Business Law and Ethics (Practice 2). It includes review questions and answers at the end of each chapter, including detailed explanations, to test and reinforce students’ comprehension of the curriculum.

Discount Pricing for Capstone Schools
$25.00, per PDF/Online course
$75.00, per book

Shipping – $25.00 for the first book(s) and $12.00 per additional copy

*shipping applies to book orders only*

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<td>(VA Residents Only 5%) Sales Tax</td>
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Order Total: $________

Student Name

College or University

Instructor’s Name

Street Address (No P. O. Box)

City

State

Zip Code

Phone

Fax

E-Mail

Method of Payment

☐ Check (made payable to NSA) ☐ Visa ☐ MasterCard ☐ Discover ☐ Amex

Credit Card #____________________________________________________ Exp. Date_____________

Signature_______________________________________________________

Returns

PDFs – all PDF sales are final

Books – must be returned in their original condition and within 30 days
Capstone Registration Form
Accredited Business Accountant/Advisor (ABA) Examination

All applicable sections of this form must be completed to ensure timely processing. Please type or print. This form may be copied.

General Candidate Information

Name_______________________________________________________________________________

First  Middle  Last

Address________________________________________________________________________________
_______________________________________________________________________________________

City         State     Zip

Daytime Phone (_______) _________________________________ Email_______________________________________

Fax (_______) _________________________________

Capstone ABA Examination

<table>
<thead>
<tr>
<th>Practice 1 &amp; 2</th>
<th>Practice 1</th>
<th>Practice 2</th>
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<tr>
<td>$175.00</td>
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*circle which exam you are taking*

Exam Fee Total $____________

ABA Preparatory Course $____________

Grand Total $____________
EXPERIENCE REQUIREMENT

I have ______ year(s) of experience in accounting, taxation, financial services, or a related area.

Please note: In addition to passing the Comprehensive Exam, candidates must have three years of verifiable work experience in accounting, taxation, financial services, or a related area. Up to two years may be fulfilled with college credit. Individuals may sit for the Comprehensive Exam before meeting the experience requirement. The credential will be awarded to you when you notify ACAT that you have completed the experience requirement.

CANDIDATE INFORMATION

So that we may continue to meet the needs of candidates and credential holders, ACAT collects the following information. This data will be aggregated and will not be used in identifying you, nor will it have any effect on your grade for the Comprehensive Exam.

If you are currently pursuing a degree in an accounting, tax, or finance-related subject, please complete the following.

I am currently pursuing a(n):  □ associate degree
□ bachelors degree  □ masters degree

at:

School name

City, State

Anticipated graduation date

My college does / does not (circle one) conduct coursework to prepare students for the Comprehensive Exam.

The name of the course is: ______________________  The name of my Instructor is:_________________

The highest degree I have earned to date is a(n):
□ high school diploma  □ associate degree  □ bachelor degree  □ masters degree

Institutions attended: ____________________________________________

Credentials held: ______________________________________________
AFFIRMATION, DECLARATION AND SIGNATURE

I hereby apply for candidacy for Accreditation in Accountancy and/or Accredited Tax Preparer. By my signature below, I affirm that the information provided on this registration form is true and correct to the best of my knowledge. I understand that my candidacy and eventual status as a credential holder may be affected by my failure to provide complete and accurate information of a material nature. As a condition of being awarded the right to use the credential mark (Accredited Business Accountant®, Accredited Business Advisor®, or Accredited Tax Preparer® as is appropriate to my state), I declare under penalty of perjury that the information contained in this application is true and correct. I further declare that:

1. I have not been convicted (nor entered a plea of nolo contendere) of any criminal offense under the revenue laws of the United States, or of any offense involving dishonesty, or breach of trust under Federal or state laws. Moreover, I have not been the subject of discipline with regard to my professional conduct by either Federal or state regulatory authorities, nor am I currently the subject of an investigation of my professional conduct. If there is any exception to the foregoing, I have described the facts in detail on a separate attachment to this form.

2. I understand that along with authorization to use the mark, I will read and understand the ACAT Code of Ethics and agree to adhere to the provisions of the Code as they exist and as they may be amended from time to time. I will also agree to adhere to the provisions of the guidelines in the Guide for Use of the Credentials as they presently exist and as they may be amended from time to time.

3. I understand that to maintain my accredited status I must submit verification of continuing education every three years. I agree to maintain my accreditation by submitting 120 hours of CPE (ABA) or 72 hours of CPE (ATP) every three years as required.

4. I agree to be subject to the policies and procedures of ACAT and will follow those Federal and/or state regulations that may be applicable.

5. I further understand and agree that ACAT has the absolute and unrestricted right to revoke my right to use the mark if it finds, in accordance with policies and procedures as adopted and amended from time to time, that I have failed to comply with the agreements that I have made in this Declaration.

6. The contents of this examination are copyrighted under the laws of the United States. Copying, reproduction, reconstruction, or any action taken to reveal the contents of the examination in whole or part violates the copyright and is, therefore, unlawful. I attest that I understand this statement and that I will not discuss nor divulge any information regarding this examination.

7. I agree that in the event my examination data/score is lost, or if the exam is not held for any reason, any claim I may have will be limited to the examination fee paid by me. I also understand that fees are non-refundable and non-transferable.

STOP! If you have questions concerning the Comprehensive Examination, registration, or accreditation in general, please contact the ACAT national office before signing this registration form. Before you sign this form, make sure you have filled it out completely, including appropriate payment information.

______________________________  __________________________
Signature of Candidate Date

Complete the form and return it to ACAT with written documentation from a proper authority as proof of the disability and verifying the need for the special accommodation requested.

Please keep a copy of this registration for your records.

Return to ACAT:
1330 Braddock Place Suite 540 • Alexandria, VA 22314 • Phone: 888-289-7763
• Fax: 703-549-2984 • info@acatcredentials.org
Three payment options are available: Certified Check, Money Order or Credit Card. If paying by Certified Check or Money Order, please make it payable to “ACAT” for the total amount of the examination(s) you are applying to take. DO NOT staple your payment to this form.

Please check form of payment below

- Credit Card
- Certified Check (*Please record your Social Security Number on the check*)
- Money Order

Authorized payment amount: $ _____  Please check one:  □ Visa  □ MasterCard

Card Number: _______ - _______ - _______ - _______  Exp: ______ / ______

Print name as it appears on account: __________________________________________

Authorized Signature: ______________________________________________________

Return this payment form with Application