

CANDIDATE HANDBOOK

Everything You Need to Know about ACAT's
Accounting & Tax Credentials

- ABA ACCREDITED BUSINESS ACCOUNTANT/ADVISOR
- ACCREDITED TAX PREPARER
- ACCREDITED TAX ADVISOR
- ACCREDITED RETIREMENT ADVISOR

ACAT CREDENTIALS:

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

ACAT was established in 1973 as a non-profit independent testing, accrediting and monitoring organization. The Council seeks to identify professionals in independent practice who specialize in providing financial, accounting and taxation services to individuals and small to mid-size businesses. Professionals receive accreditation through examination and maintain their accreditation through commitment to a significant program of continuing professional education and adherence to the Council's Code of Ethics and Rules of Professional Conduct.

ACAT programs are governed by a Board of Directors that includes practitioners, educators and a public member.

ACAT credentials are a public declaration that you have the expertise and qualifications to provide sound and accurate taxation and accounting advice to individuals and to small-medium size businesses.

Because accreditation is voluntary, the choice to become accredited demonstrates individual pride in the profession, the desire to be recognized for mastery of the principles of accounting and taxation, and an ongoing commitment to continuing professional education, quality client care. Accreditation gives nationwide recognition and can open the door for upward mobility, employment opportunities and higher pay.

ACCREDITED BUSINESS ACCOUNTANT/ADVISOR® (ABA)



What is Accreditation in Accountancy or ABA?



ABA Accredited Business Accountant® is ACAT's trademarked designation for Accreditation in Accountancy. The ABA credential has been developed to recognize accountants who have demonstrated entry-level knowledge and skill to provide competent financial accounting, financial reporting, financial statement preparation, taxation, managerial accounting, business law, and ethics for small to medium sized businesses in the United States. The ABA credential is a prestigious indicator to clients, potential clients, employers, and the public at large that the business accountant has proficiency in the accounting and taxation field.

The ABA credential is awarded only to those passing the Accreditation in Accountancy examination, or ABA examination, which is offered twice a year at testing centers around the country. In addition, you must also have three years of related work experience, up to two of which may be satisfied through college credit. In IA and MN achieving the ABA designation meets state regulatory requirements to practice public accountancy. MN requires a 75% passing score on both Practices of the exam. The use of the term "accountant" for non CPAs varies by state.

In other locations where the term "accountant" cannot be used in any form, and states that allow the use of the term "accountant" as a stand alone word but with a disclaimer, accredited individuals use *Accredited Business Advisor*®. The process for attaining the credential and rules for use are the same. Check with your state board of accountancy for your state accountancy compliance rules.

How do I become ABA accredited & what are the requirements?

To become an ABA, you must pass the

Comprehensive Examination for Accreditation in Accountancy, a 200-question exam offered twice in a year at testing centers around the country and have three years of related work experience, up to two of which may be satisfied through two years college-level accounting credit.

ACAT seeks to ensure that all accredited individuals possess theoretical knowledge and the practical knowledge necessary to be successful practitioners. For that reason, candidates for accreditation must satisfy a three-year experience requirement before becoming fully credentialed. Individuals who pass the exam but who have not met the experience requirement may promote themselves as having "passed the ACAT *Comprehensive Examination for Accreditation in Accountancy*," but are not entitled to use the ABA designation.

Who is eligible to take the ABA examination?

ACAT has developed requirements for eligibility to ensure that the application process is fair and impartial for all applicants. Each eligibility requirement has been established to ensure that individuals certified by the ACAT have an acceptable level of knowledge and proficiency of the principles, practices, and ethical standards of accounting, taxation, information technology and related financial services.

There are no educational requirements to sit for the Comprehensive Examination, however, candidates must be at least 18 years of age and must have a minimum background of three (3) years work experience or two (2) years of college-level accounting plus one (1) year work experience to earn the ABA credential. Individuals without substantive work experience are advised to complete Principles, Intermediate, and either Cost or Managerial Accounting, as well as at least one semester in Taxation before taking the examination.

Candidates who earn an ACAT credential have thorough knowledge and proficiency in financial accounting, financial reporting, financial statement preparation, taxation, managerial accounting, business

law, and ethics for small- to medium-sized businesses.

Candidates cannot earn certification without passing the certification examination.

Comprehensive Examination for Accreditation in Accountancy

The 3 hour, 100 multiple-choice question **ABA Practice One** examination, The 3 hour, 100 multiple-choice question ABA Practice One examination, 3 hour, 100 multiple choice question ABA Practice Two examination, are computer administered at Scantron Testing Centers across the country. Examinations are administered during two (2) testing windows throughout the year. You must register for the ABA Exam by the deadline in order to take the exam during a specified testing window.

The questions on ABA exam are developed as the result of a Job Task Analysis that studies what accountants do, how often they perform each task and how important they perceive the task to be. The result of this survey was a blueprint or outline for the exam covering the topics to be tested and the number of questions on each topic.

PRACTICE I

Financial Accounting and Financial Statement Preparation, Presentation and Reporting

100 QUESTIONS

- | | |
|--|---|
| • Accounting Principles and Pronouncements | • Investments |
| • Record Setup | • Inventories |
| • Accounting Cycle | • Property and Equipment—Depreciation, Depletion and Amortization |
| • Cash vs. Accrual | • Intangible Assets—Amortization |
| • Revenue Recognition | • Current Liabilities and Long-Term Liabilities |
| • Adjusting, Reversing, Closing Entries and Error Correction | • Stockholder's Equity |
| • Worksheet Preparation | • Payroll |
| • Financial Statement Preparation and Presentation | • Accounting for Leases |
| — Balance Sheet | • Accounting for Pensions |
| — Income Statement | • Engagement Letters |
| — Statement of Cash Flows and Analysis | • Other Comprehensive Basis of Accounting |
| Supplemental Information | • Statement of Changes in Equity |
| — Disclosures | • Working Capital Changes |
| • Accounting for Cash and Equivalents | • Statement and Ratio Analysis |
| • Accounts and Notes Receivable | • Cash Flow Analysis |

Grandfathering

Because there is no comparable means for assessing competence outside of the ABA examination, The ACAT does not grandfather candidates and requires everyone earning an ABA credential to have successfully fulfilled all published eligibility criteria, including passing of the examination.

PRACTICE 2

Taxation, Managerial Accounting, Business Law, Ethics

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
- Evaluating 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 Proprietorship, Self-Employment, and Rental Activity
- Taxation of Investments and Planning
- Income Tax Credits
- Special Tax Computations
- Taxation of Partnerships
- Taxation of Corporations
- Taxation of S-Corporations
- Taxation of Fiduciaries
- Taxation of Estates
- 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

Certification Mark

After meeting all eligibility requirements and passing the examination, individuals may use their ABA credential in all correspondence and professional relations. The credential is typically used after certificants' names following any academic degrees and before the licensure designation.

The certification mark(s) may be used only as long as certification is valid.

The certification mark and logo are the property of the Accreditation Council for Accountancy and Taxation. Permission to use the certification mark or logo is granted to credentialed persons at the discretion of the Board of Directors, for permissible uses only.

ACAT accreditation provides evidence to clients, prospective clients, employers, and the public that the accredited professional has met higher national standards and has a mastery of accounting and taxation procedures and practices.



ABAs and ATPs do not need to take the Annual Refresher Course and Exam to obtain the AFSP Record of Completion.

As part of the voluntary IRS Annual Filing Season Program which requires annual testing, an Annual Federal Tax Refresher Course and continuing education, holders of the Accredited Business Accountant/Advisor (ABA) and Accredited Tax Preparer (ATP) credentials issued by the Accreditation Council for Accountancy and Taxation:

- are exempt from the Annual Federal Tax Refresher Course and testing requirements
- automatically qualify for the AFSP-Record of Completion (with a valid PTIN, CPE and Circular 230)
- as Record of Completion holders, will be included in the IRS public database of tax return preparers

ACCREDITED TAX PREPARER® (ATP)



What is the Accredited Tax Preparer® (ATP) Credential?

The ATP is a leading national credential for tax practitioners who have a thorough knowledge of the existing tax code and the preparation of individual tax returns with an expertise in comprehensive 1040 issues including supporting schedules, self-employed returns, and ethics.

How do I become ATP accredited & what are the requirements?

To become an *Accredited Tax Preparer*®, you must pass the 100-question ATP examination which is offered twice a year at testing centers around the country.

Who is eligible to take the ATP examination?

There are no educational or experience requirements to take the ATP exam and to earn the ATP credential.

Accredited Tax Preparer® (ATP) Examination

The ATP examination is a 100 multiple-choice question exam that tests proficiency in the preparation of individual tax returns, comprehensive 1040 issues, and ethics. Questions on the ATP exam are developed as the result of a Job Task Analysis that studies what tax preparers do, how often they perform each task and how important they perceive the task to be. The result of this analysis is a blueprint or outline for the exam covering the topics to be tested and the number of questions on each topic.

ACCREDITED TAX PREPARER® (ATP)

PREPARATION OF TAXES: 92 QUESTIONS

- Individual Tax Returns
- Filing Considerations and Determination of Tax
- Income Inclusions
- Income Exclusions
- Itemized Deductions
- Deductions for Adjusted Gross Income
- Income Tax Credits
- Determine Appropriate Accounting Methods: Accrual, Cash, Hybrid
- Payroll-Related Functions: Check Preparation, Tax Documents, Electronic Transfers, Payroll Tax Reports
- Sole Proprietorships
- Rental Income
- Self-Employed
- Independent Contractors
- Provide and Maintain Tax Records
- Employee Benefits
- Divorce Issues
- Practice Procedures
- Depreciation and Amortization

ETHICS: 8 QUESTIONS

- Standards of ethical and professional conduct
- Refer client for areas beyond your expertise
- Difference between regulatory ethics and behavioral ethics
- Evaluate your activities and responsibilities in terms of ethical standards for yourself, current clients and prospective clients
- Apply knowledge of IRS Circular 230 and of the ACAT Code of Ethics to issues that may arise when performing tax and accounting services

ACCREDITED TAX ADVISOR® (ATA)



What is the Accredited Tax Advisor® (ATA) Credential?

The ATA is a premier national tax credential for practitioners who handle sophisticated tax planning issues, including planning for owners of closely held businesses, planning for the highly compensated, choosing qualified retirement plans and performing estate tax planning. Their expertise covers tax returns for individuals, business entities, fiduciaries, trusts and estates, as well as tax planning, tax consulting and ethics.

How do I become ATA accredited & what are the requirements?

To become an Accredited Tax Advisor®, you must pass the 100-question ATA examination which is offered twice a year at testing centers around the country. In addition, you must have three years of experience in tax preparation, compliance, tax planning and consulting, of which 40% must be in tax planning and consulting. A tax season (January through April) is considered one year.

Who is eligible to take the ATA examination?

There are no educational or experience requirements to sit for the ATA exam.

Accredited Tax Advisor® (ATA) Examination

The ATA examination is a 100 multiple-choice question exam. Questions on the ATA exam follow a Job Task Analysis that studies what tax preparers do, how often they perform each task and how important they perceive the task to be. The following is an outline of the exam topics.

ACCREDITED TAX ADVISOR® (ATA)

ACCOUNTING KNOWLEDGE: 20 QUESTIONS

- Accounting Principles
- Other Comprehensive Basis of Accounting
- Record Setup
- Worksheet Preparation
- Adjusting, Reversing, Closing Entries & Error Correction
- Financial Statement Preparation and Presentation
- Inventories
- Payroll

BUSINESS LAW AND CONSULTING SERVICES: 9 QUESTIONS

- Employee Benefit Plans
- Power of Attorney
- Contracts
- Entities
- Trusts
- Agency

TAXATION: 53 QUESTIONS

- Individual Taxation
- Engagement Letters
- Sole Proprietorship
- Rental Activities
- Special Tax Computations and Impact Analysis
- Partnerships
- Limited Liability Companies
- Corporations
- Fiduciaries

ACCOUNTING KNOWLEDGE: 20 QUESTIONS

- Accounting Principles
- Other Comprehensive Basis of Accounting
- Record Setup
- Worksheet Preparation
- Adjusting, Reversing, Closing Entries & Error Correction
- Financial Statement Preparation and Presentation
- Inventories
- Payroll

PRACTICE PROCEDURES AND ETHICS: 9 QUESTIONS

RETIREMENT: 8 QUESTIONS

- Personal Financial Planning
- Retirement Planning
- Estate Planning
- Incapacity Planning
- Business Succession Planning

ACCREDITED RETIREMENT ADVISOR® (ARA)



What is the Accredited Retirement Advisor® (ARA) Credential?

The ARA recognizes professionals who have a thorough knowledge of topics relevant to retirement planning and special issues of senior citizens including tax planning; preparing clients for retirement; tax preparation for decedents, the essentials of estates and trusts; financial planning; and applying your knowledge and skills in real-life situations when serving aging clients.

How do I become ARA accredited & what are the requirements?

To become an Accredited Retirement Advisor® you must pass a 100-question ARA examination. The ARA examination will be offered at testing sites in the future.

Accredited Retirement Advisor® (ARA) Examination

The ARA examination will be a 100-question multiple-choice exam. Following is an outline of the exam topics that will be included. Percentages are approximate.

SAMPLE ACCREDITED RETIREMENT ADVISOR® (ARA)

RETIREMENT PLANS, BENEFITS & RETIREMENT DISTRIBUTION (20%)

- Social Security
- Medicare
- Medicaid
- Veteran's Benefits
- Retirement Plans
- Retirement Plan Distribution and Planning

INSURANCE, HEALTH CARE, SENIOR AND LONG-TERM CARE OPTIONS (20%)

- Affordable Care Act
- Health Insurance
- Long Term Care Insurance
- Health Care
- Long-Term Care
- Life Insurance
- Senior Housing Options and Issues

ESTATES, TRUSTS, ESTATE PLANNING & TAXATION CONSIDERATIONS (40%)

- Estates, Trusts
- Estate Planning
- Taxation of Estates Form 706
- Decedent's Final Return
- Gift Tax Returns Form 709
- Special Considerations for the Self-Employed

PERSONAL RESIDENCE ISSUES (10%)

ETHICS & PROFESSIONALISM IN SERVING AGING CLIENTS (4%)

EXAMINATION INFORMATION

Exam Window	Exam Testing Dates	Registration Deadline
Summer	June 1 - July 15	May 29
Fall	September 15 - November 15	September 12

ACAT computer-based exams are offered at Scantron Testing Centers across North America twice a year. The registration deadlines apply to a specific exam window. Once registered, you have up to 3 exam windows to schedule and take the exam.

If you are scheduling your exam after the registration deadline, there is a \$50 late fee and there may be limited testing availability.

You may reschedule or cancel your testing appointment up to four (4) business days in advance of your testing appointment. Reschedule/cancellation requests are not accepted within four (4) business days of your scheduled testing appointment. A \$50 fee will apply; the fee must be paid online at the time of the request. In the event of a “no show”, the candidate will forfeit the full exam fee.

How do I register for ACAT exams?

To register, go to www.acatcredentials.org.

The computer-based exams are offered at authorized Scantron test centers two times each year. You may access test center information at www.acatcredentials.org.

You must register for an ACAT exam by the deadline in order to take the exam during a specified testing window. Once registered, you will receive a Notice to Schedule/Eligibility Notice email that provides instructions to submit a scheduling request (such notices are sent no earlier than 45 days prior to the testing window). Once you submit your scheduling request, you will receive your Confirmation Notice from Scantron via email. This information will include your exam date and time reservation; the address and driving directions to the chosen testing site as well as instructions regarding arrival time; what to bring and not to bring; the rescheduling policy; a link to a generic sample test that demonstrates Scantron’s online testing software, PASS, and other important information.

ACAT does not discriminate and offers reasonable accommodations to those with disabilities. There is a place on the registration form to notify ACAT of your needs, so we may accommodate you.

Exam Registration Contact Information:

Accreditation Council for Accountancy and Taxation
1330 Braddock Place, Suite 540
Alexandria, VA 22314
888-289-7763 - Fax: 703-549-2984
www.acatcredentials.org - info@acatcredentials.org

What are the examination fees?

- **Full ABA Exam Fee Practice 1 and 2:** \$400
- **One Part ABA Exam Fee Practice 1 or 2:** \$250
- **ATP and ATA Exam Fee:** \$250

Please note that these fees are for the exams only. There is a separate \$50 credential activation fee, \$20 certificate fee, and annual ACAT renewal fees to maintain earned ACAT credentials.

What is the exam rescheduling policy?

You may reschedule or cancel your testing appointment up to four (4) business days in advance of your testing appointment. Reschedule/cancellation requests are not accepted within four (4) business days of your scheduled testing appointment. A \$50 fee will apply; the fee must be paid online at the time of the request. In the event of a “no show”, the candidate will forfeit the full exam fee.

If you are scheduling your exam after the registration deadline for a specific exam window, there is a \$50 late fee and there may be limited testing availability.

Nondiscrimination

ACAT adheres to principles of fairness and due process and endorses the principles of equal opportunity. In administering the certification programs, ACAT does not discriminate or deny opportunity to anyone on the basis of race, color, creed, age, gender, national origin, religion, disability, marital status, parental status, ancestry, sexual orientation, military discharge status, source of income, or any other status protected by applicable law. All candidates for certification will be judged solely on the published eligibility criteria determined by the ACAT Board of Directors.

Special accommodations

In accordance with the requirements of the Americans with Disabilities Act (ADA), the Scantron testing center will make arrangements for individuals with special needs upon written request from candidates and approval from ACAT at least 30 days prior to the candidate's testing appointment date.

Candidates approved by ACAT to receive reasonable accommodations will be so noted and information submitted by ACAT in a separate document submitted with the eligibility roster.

What happens on the day of the exam?

Please report to your exam location at least 15 minutes prior to your scheduled testing time. You must bring your confirmation notice and a current, government-issued photo identification with signature (original driver's license, immigration card, passport, state ID card, or military ID card). You will NOT be admitted without proper identification. Your first and last name on your confirmation notice must match the first and last name on your identification exactly. If you have more than one last name listed on your government-issued photo ID, the same last names must be reflected on the confirmation notice. If you have a hyphenated last name, it must be hyphenated on both the identification and on your confirmation notice in order to be admitted. Presenting name change documentation (marriage license, etc.) at the testing center is not acceptable. Name change documentation may be submitted to Scantron at least one week prior to your testing appointment if needed.

Food and beverages are not allowed in the examination area. All personal items including books, notebooks, other papers, all electronic equipment (i.e. cell phones, cameras, etc.), bookbags, coats, etc. are not permitted. The proctor will provide a dry erase board for making notes or scratch paper and a pencil.

A list of prohibited items and more information is on the confirmation notice from Scantron.

You should receive your exam scores 4–6 weeks after the end of the exam window.

What scores do I need to pass the ACAT exams?

For the ABA, a passing grade is 70 on each part of the exam—Practice 1 and Practice 2. A candidate who does not pass the full exam, but does pass one part, either Practice 1 or Practice 2, has 18 months to re-take that part of the exam. A candidate failing to pass both parts within the designated time must reapply and retake both parts.

For the ATP and ATA, a passing grade is 70. Candidates will receive a letter from ACAT notifying them of their official and final test pass/fail results. Test results are confidential and will not be released to anyone without your written permission. ACAT securely stores exam results indefinitely.

What do I receive when I pass an exam, submit the credential fee and meet applicable experience requirements?

As a new ABA credential holder, you will be able to use the *ABA Accredited Business Accountant*® or *Accredited Business Advisor*® designation as permitted by your State Board of Accountancy. New ATPs and ATAs can use the *Accredited Tax Preparer*® and *Accredited Tax Advisor*® designations.

You can also order a hand-lettered certificate attesting to your accredited status. In addition, ACAT provides client marketing materials and credential logos to assist you in promoting your credentials, and you'll be listed in a national credentials directory on www.findataxpro.org where clients can go to when they are searching for a new accountant or tax professional.

ACAT has many programs to benefit credential

holders including client brochures, credential logos, findataxpro.org, the ACAT *ActionLetter* e-newsletter, tax and accounting tips, and through our partnership with the National Society of Accountants, your voice will be heard on state and national accounting and tax issues.

How do I maintain the ACAT credentials?

Renewal is not automatic. Credential holders maintain accreditation through:

1. payment of annual renewal fees;
2. compliance with ACAT's mandatory Continuing Professional Education (CPE) requirements; and
3. adherence to ACAT's *Code of Ethics and Rules of Professional Conduct*.

Annual renewal fees

Annual renewal fees are due by June 30th each year, regardless of when the credential is earned. The exam fees do not include renewal fees.

For more information on renewal fees, go to www.acatcredentials.org.

Continuing professional education requirements

ACAT CPE reporting cycles always begin on July 1 and end on June 30 and run for three years. The current CPE began July 1 and will conclude on June 30. CPE requirements are prorated for those who earn an ACAT credential in after the start of a reporting cycle.

Individuals holding *Accreditation in Accountancy*® (*ABA*) must earn 120 CPE hours every three years: with at least 24 hours in accounting or related subjects (finance, business management, technology, or business law); at least 24 hours in taxation; 4 hours

in ethics. This meets or exceeds the recommended educational requirements of all state boards of accountancy.

Individuals holding the **Accredited Tax Preparer®** credential must earn 72 hours of CPE during each three-year cycle with at least 68 hours in taxation or related subjects (accounting, finance, technology, business law) or subjects that relate to your particular area of practice or employment; plus 4 hours in ethics.

Individuals holding the **Accredited Tax Advisor®** credential must earn 90 hours of CPE during each three-year cycle with at least 86 hours in taxation or related subjects (such as accounting, finance, technology, or business law) or subjects that relate to your particular area of practice or employment; plus 4 hours in ethics.

Individuals holding the **Accredited Retirement Advisor®** credential must earn 72 hours of CPE each three-year cycle with at least 24 hours in elder-care issues (such as retirement, asset management, Social Security, Medicare, long-term care, or trusts and estates); plus 4 hours in ethics. The remaining hours can be in accounting, taxation, finance, technology, business law or subjects that relate to your particular area of practice or employment.

Credential holders who have more than one credential need to have total hours of CPE for the credential with the highest requirement – not the combined number of hours.

ACAT conducts periodic random audits to ensure that credential holders remain in compliance. If you have not earned the required CPE at the end of a cycle, you may apply for a 6-month extension of time. If you do not complete and report your CPE hours, your credential will be suspended. Once your credential is suspended, you will have a

limited amount of time to meet the qualifications for reinstatement.

ACAT Code of Ethics

ACAT's *Code of Ethics and Rules of Professional Conduct* are among the highest standards of practice in the financial and taxation profession. Compliance with this standard of professional integrity is required of all those with accreditation. A code of ethics is sent to all credential holders and is also on the ACAT website at www.acatcredentials.org.

Reinstatement

If you do not pay your renewal fees, fail to meet your CPE requirements or do not adhere to Code of Ethics, your ACAT credential(s) will be suspended and your certificate(s) will need to be returned to ACAT. You have five years from the date of suspension to request reinstatement. Accredited status may be reinstated in one of three ways:

1. You may sit for and satisfactorily complete the examination at any time following the expiration of the accredited status.
2. You may submit the reinstatement fee, back renewal fees, and give evidence to ACAT of the completion of acceptable continuing education in the 12 months immediately prior to the date of filing for reinstatement.
3. You may be reinstated by ACAT Board action on an individual basis only for extreme or special circumstances.

STUDY AIDS

ACAT's role is in developing and administering certification examinations to determine the qualifications of candidates for certification. ACAT does not approve, endorse, or recommend any education or training programs or products designed or intended to prepare candidates for ABA certification.

You can also use the exam blueprints in this handbook or on www.acatcredentials.org to guide your studies and select courses that are best for you.

ABA Accredited Business Accountant/Advisor

ABA Preparatory Course

The ABA Preparatory Course helps students and practitioners prepare for the ACAT Comprehensive Examination for Accreditation in Accountancy. There are two parts to the course- Practice 1 and Practice 2- sold separately as either a PDF/online format or in print. Practice 1 covers financial accounting, financial statement preparation, presentation and reporting. Practice 2 covers business consulting services, taxation, business law and ethics. Each chapter includes reference materials and review questions and answers with explanation.

- View Practice 1 Table of Contents [here](#)
- View Practice 2 Table of Contents [here](#)
- View a sample lesson [here](#)

View prices and purchase ABA study materials [here](#).

ABA Practice Exam

The ABA Practice Exam is an easy-to-use online tool to help you prepare for the exam. The Practice Exam generates randomized questions that can be shuffled by topic area with immediate results and feedback. Please note: If you purchase the ABA Prep Course, there is no need to purchase the Practice Exam, it is included in the course.

- View sample questions [here](#)
- Purchase the full practice exam [here](#)

Accredited Tax Preparer® & Accredited Tax Advisor

ATP Preparatory Course

The ATP Preparatory Course is an online study aid & PDF to help you prepare for the ATP exam. This online course comprehensively covers 1040 individual taxation and ethics. Each chapter includes interactive review questions complete with answers and detailed explanations, as well as links to reference materials.

- View a sample lesson [here](#)
- View Prices and purchase the full course [here](#)

ATA Preparatory Course

The ATA Preparatory Course is an online study aid & PDF that comprehensively covers taxes and tax planning for businesses, corporations and partnerships, estates and trusts, consulting and ethics. Each chapter includes interactive review questions complete with answers and detailed explanations, as well as links to reference materials.

- View a sample lesson [here](#)
- View prices and purchase the full course [here](#)

About ACAT

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, information technology and related financial services in order to maintain the highest level of service to the public.

ACAT is affiliated with the National Society of Accountants, headquartered in Alexandria, VA.

ACAT Mission

To accredit the knowledge of accounting and tax professionals through examination and promote ethical standards to instill public confidence.

ACAT Objectives

- To raise professional standards and improve the practices of accountancy and taxation.
- To identify persons with demonstrated knowledge of the principles and practices of accountancy and taxation.
- To encourage practitioners in a continuing program of professional development.
- To assure that accredited individuals provide the highest degree of technical proficiency in small- and mid-size businesses and individual accounting and taxation services.
- To foster increased recognition for the accredited individual in the public, private and educational sectors of our nation.



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