



# Lakshara Academy

••• *KS Academy Associate*

Class 11 | Class 12 | CMA | CS | ACCA | CFA  
US CPA | US CMA | CIA | CFP | EA



**US Certified  
Public Accountant**

**US CPA**



# About CPA

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

## Why CPA ?

### Globally Recognised

Accredited qualification



### Flexible exam scheme

Option of clearing the exam in one go or breaking it as per convenience



### Career opportunities

CPAs are globally recognised as premier accountants and hired across industries and Big4s



# Our Unique Assessment Kit



## Live Virtual Classes

Get live virtual classes for every paper on Zoom Platform. Students can have discussions with their mentors and resolve queries that arise.



## Learn Anytime Anywhere with Lakshara Academy

Get access to our Learning Management System (LMS) 24x7. Learn at home on your laptop or computer or on the go from all hand held devices.



## Experiential Training for Better Preparation

Be exam ready with Becker's assessment kit that offers access to a plethora of quizzes, mock tests and assignments, designed in accordance with the US CPA exam pattern and focus on application-based learning through our case-studies and practice oriented pedagogy.



## Post-training Support

Go beyond attending just regular sessions by availing post-session support. Resolve queries, attend missed sessions and be a part of the exam preparation series through our LMS.

# Course Structure

## The US CPA Exam Consists of Four Parts

### Core Exam



Auditing and Attestation (AUD)



Financial Accounting and Reporting (FAR)



Regulation (REG)

### Discipline Exam

(You can choose any one)



Business Analysis and Reporting (BAR)



Tax Compliance and Planning (TCP)



Information System and Controls (ISC)

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

# Syllabus and Exam

## Auditing and Attestation (AUD)

Content area	Allocation
Ethics, Professional Responsibilities and General Principles	15–25%
Assessing Risk and Developing a Planned Response	25–35%
Performing Further Procedures and Obtaining Evidence	30–40%
Forming Conclusions and Reporting	10–20%

## Financial Accounting and Reporting (FAR)

Content area	Allocation
Financial Reporting	30–40%
Select Balance Sheet Accounts	30–40%
Select Transactions	25–35%

## Taxation and Regulation (REG)

Content area	Allocation
Ethics, Professional Responsibilities and Federal Tax Procedures	10–20%
Business Law	15–25%
Federal Taxation of Property Transactions	5–15%
Federal Taxation of Individuals	22–32%
Federal Taxation of Entities (including tax preparation)	23–33%

## Business Analysis and Reporting (BAR)

Content area	Allocation
Business Analysis	40–50%
Technical Accounting and Reporting	35–45%
State and Local Governments	10–20%

# Tax Compliance and Planning (TCP)

Content area	Allocation
Tax Compliance and Planning for Individuals and Personal Financial Planning	30–40%
Entity Tax Compliance	30–40%
Entity Tax Planning	10–20%
Property Transactions (disposition of assets)	10–20%

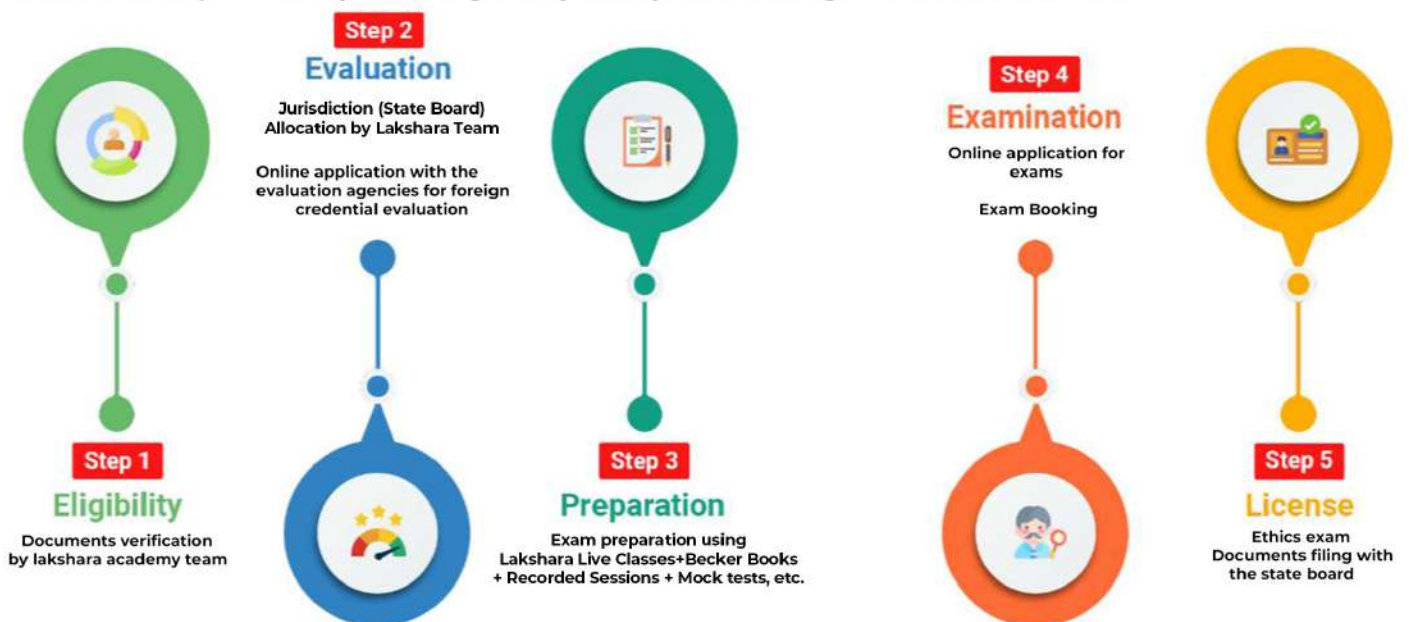
## New Exam Structure

All exams are a mix of multiple-choice questions (MCQs) and task-based simulations (TBSs).

- + BAR has 50 MCQ's and 7 TBSs.
- + ISC has 82 MCQs and 6 TBSs.
- + TCP has 68 MCQs and 7 TBSs.
- + AUD has 78 MCQs and 7 TBSs.
- + FAR has 50 MCQ's and 7 TBSs.
- + REG has 72 MCQs and 8 TBSs.

## Pathway to Lakshara Academy

The broad steps to take you through the journey of becoming a CPA are as follows:



# Biggest Employers of US CPA In India



## The CPA Exam & License Eligibility At a Glance

There are two steps to get a licensed CPA designation

STEP 1








Clear the AICPA's CPA examination (from any of the eligible 55 State Boards of Accountancy)

### Minimum education requirements for US CPA exam: 120 credits

As a general rule, each university year in India gives 30 credits to the students.

So, a three-year graduation degree from any of the Indian universities gives 90 credits. As an exception, a B.Com Honours from an NAAC A, A+ accredited university with a first division is considered to be 120 credits equating to a bachelor's degree from the US.

## The following combinations assure eligibility for CPA exams:-

Graduation + 1 Year Diploma	 120 Credits
Graduation + CA Inter/ CMA Inter/ CS Exec.	 120 Credits
Graduation + M.Com (2 years)	 150 Credits
Graduation + MBA (2 years)	 150 Credits
Graduation + CA /CMA / CS	 150 Credits

STEP 2



Get the CPA license (sponsored by any of the eligible 55 State Boards of Accountancy)

Minimum education requirements for US CPA license: 150 credits

Lakshara academy will guide you for the end-to-end process of completing your journey from clearing the examination to getting you CPA license.

The extra 30 credits can be earned by pursuing any one-year diploma courses in the fields of accounting and finance.

In addition to the education criteria, you also need to clear the Ethics exam and get your experience verified from a Licensed CPA.

## Lakshara Fees Structure

Online Live + Recorded	Online Recorded
<del>₹ 1,17,000</del>	<del>₹ 85,000</del>
<b>₹90,000/-</b>	<b>₹78,000</b>

Scan To Register





## Contact


### Branches:

**Chennai:** 53/26, 1st Main Road, S Usman Road, CIT Nagar West, T. Nagar, Chennai 600035

**Coimbatore:** No.2 Krishnaswamy Road, Brookebond Colony, R.S Puram, Coimbatore - 641002  
Land mark: Opposite to kikani School & behind Brookefield Mall

**Hyderabad:** #8-3-214/22/S, 1st Floor, Sai Surya Tata Towers, Srinivasa Colony West, Ameerpet  
Hyderabad – 500038

**Bengaluru:** No.47, Arkay Square, Second floor, 3rd Main, 15th Cross, Margosa Road, Malleshwaram,  
Bengaluru- 560003  
Land mark: Opposite to Veena stores

 99248 12345

 support@laksharaacademy.com

 [www.laksharaacademy.com](http://www.laksharaacademy.com)