

Student Catalog

Certified Public Accountant (CPA)



General Information

Morgan International

Factory 4376, Block B, 1st Floor

Jisr El Wati, Off Corniche du Fleuve

Palais de Justice Sector - Beirut, Lebanon

Program Objectives & Overview

CPA Exam Review:

The Becker CPA Exam review course is designed to fit the student's lifestyle, work schedule and preferred learning style. It includes comprehensive learning tools such as live and recorded lectures, textbooks, multiple-choice questions, simulations, practice exams, study planner and much more. These learning tools have helped over one million candidates pass the CPA Exam.

The CPA Exam Review consists of three core parts that align to the sections of the CPA Exam - Auditing, Financial and Regulation and three Discipline parts (option to choose one of) Business Analytics, Information System and Tax Compliance. Students may purchase a study package containing all four parts (3 cores and 1 Discipline) or purchase individual course parts. All course sections include a user license to access to Becker's online course software for at least 24-months, beginning on the date of first login to the course software.

Morgan offers the CPA exam review courses in the following study formats for both business to business and business to consumer channels, with access to attend supplemental Live or Live Online lectures determined by the study package purchased:

- **Live** – (applicable in specific cities) The supplemental live classroom lectures mirror the lectures in our self-study software but provide a structured schedule and live personal interaction with instructors and peers. Students can ask questions, get study tips and instructor support, along with accessing all the study tools available in the self-study software.
- **Live Online** – Morgan's Live Online course lectures provide the same structured schedule and real-time access to instructors, but in a virtual classroom format available anywhere in the world with reliable internet access.
- **Self-Study** – All course purchases include a license to access to Becker's self-study online course software. The online self-study format provides a totally portable, multimedia-based format with engaging pre-recorded lectures by Becker's national faculty, multiple choice questions, simulations, and practice exams, as well as Becker's Adapt2U Technology, powered by Sana Labs award-winning A.I. technology, which provides personalized review sessions that help you make the most of your valuable study time.

Becker's CPA Exam Review courses are not required to be eligible to take the CPA exam. While students may opt to complete all available course modules, this program is designed to help students identify and focus on areas where supplemental study will increase likelihood of passing the CPA exam. Therefore, Morgan does not issue course grades, track academic progress nor award a degree or diploma at course completion.

CPA Review Course Description (Core Parts)

Auditing (AUD)

This course prepares students to pass the Auditing and Attestation section of the CPA Exam. Topics cover all subjects related to auditing, including audit reports and procedures, generally accepted auditing standards, attestation and other engagements, and government auditing, and professional responsibilities. Supplemental Live and Live Online lectures are available within select CPA Exam review packages.

Financial (FIN)

This course prepares students to pass the Financial Accounting and Reporting section of the CPA Exam. Content covers generally accepted accounting principles in the United States (GAAP) that affects business enterprises, not-for profit organizations and government entities, and the differences between IFRS and U.S. GAAP. Supplemental Live and Live Online lectures are available within select CPAExam review packages.

Regulation (REG)

This course prepares students to pass the Regulation section of the CPA Exam. Topics include federal taxation of individuals, property transactions and entities; ethics, professional and legal responsibilities; federal tax procedures and business law, as well as skills needed to apply that knowledge. Supplemental Live and Live Online lectures are available within select CPA Exam review packages.

CPA Review Course Description (Discipline Parts)

Business Analytics and Reporting (BAR)

This course prepares students to pass the Business Analytics and Reporting section of the CPA Exam. Topics cover all subjects related to Risk management, financial management, Operations Management, Technical Accounting and Governmental Accounting. Supplemental Live and Live Online lectures are available within select CPA Exam review packages.

Information System and Control (ISC)

This course prepares students to pass the Information System and Control section of the CPA Exam. Topics cover all subjects related to Regulations, standards and framework, Information system and data management, security and confidentiality and SOC engagements. Supplemental Live and Live Online lectures are available within select CPA Exam review packages.

Tax Compliance and Planning (TCP)

This course prepares students to pass the Tax Compliance and Planning section of the CPA Exam. Topics cover all subjects related to tax compliance planning for individuals, corporations and entities, property transactions. Supplemental Live and Live Online lectures are available within select CPA Exam review packages.

Eligibility to Sit for the CPA Exam:

The CPA exam and credential are administered by the Association of International Certified Professional Accountants (AICPA). Each CPA jurisdiction, as determined by the National

Association of State Boards of Accounting (NASBA), establishes its own requirements to be eligible to earn the CPA credential. It is the CPA Exam candidate's responsibility to determine whether the state mandated requirements to earn a CPA credential have been met. These requirements may vary by jurisdiction and include, but are not limited to, degree and course hour minimums, residency, and work experience requirements. CPA Exam review courses are not required to be eligible to sit for the exam and are solely intended to help a student prepare for the exam through supplemental review material.

Learn more about your state's CPA Exam eligibility requirements by visiting:

<https://www.thiswaytocpa.com/licensure/staterequirements/>

California state university; collaboration with Morgan International:

Morgan International and CSUEB have agreed to form a collaborative relationship to allow students from Morgan International's locations earn academic extension credit from CSUEB for certain approved accounting and business courses taught by Morgan International. The goal of this collaborative relationship is to support the ability of students at Morgan International to obtain academic extension credit for the requisite units to sit for the Certified Public Accountant (CPA) exam. All student affairs and instruction are administered and provided by Morgan International.

PS: Please reach out to your local office for more information regarding the extension credits.

Policies

Course Repeat Policy (The Becker Promise)

If You have a limited access license to the Becker CPA Exam review course and do not pass the CPA Exam during Your license term, you may request a 3-month license extension, at no additional fee, for all courseparts for which You have fulfilled the requirements below:

- Correctly complete 90% of Multiple-Choice Questions (MCQ) & Task Based Simulations (TBS)
- Complete at least one Simulated Exam with a score of at least 50% correct.
- Provide a CPA Exam score report showing that you sat for the respective section of the exam & failed (i.e., to earn the Becker Promise for FAR, you must provide a score report showing that you failed the FAR exam).

The Becker Promise is for a one-time, 3-month license extension for all eligible sections, which must be redeemed at the same time, and shall commence immediately upon confirmation by Becker staff of completion of above stated requirements.

If you need additional access beyond the 3-month period under the Becker Promise or are not eligible for the Becker Promise, you may purchase an upgrade to the Premium package to receive unlimited access to all four sections of the course or purchase an additional 3-month extension for any single section of the course.

Limited License Extension Policy

If you are currently enrolled in a limited access course and have not qualified for the Becker Promise extension, you may purchase a 3-month license extension. The 3-month extension will be added to the end of your current license expiration date. One license extension available per CPA Exam review course section. License extensions are nontransferable. Should You also have access to mobile Flashcards, Final Review and/or Supplemental MCQs, the purchase of a course license extension will also extend the expiration date of these ancillary products.

The Becker Promise license extension, course extensions for any single section or unlimited access upgrades must be completed within 90 days after course license expiration.

Printed Materials

Becker study packages that include printed materials include one (1) copy of these materials in the cost of the package, which you will release for shipment from the course software home page when you are ready to study each section. Additional copies of updated printed materials are available at an additional cost.

Cancellations and Refunds:

Termination Right

You may terminate the license, enrolment, service, or subscription at any time, however, whether You receive a refund is based on Morgan's Refund Policy set forth below.

Refund Policy

Requests for a refund must be made in writing within five (5) days from Your date of purchase explaining the reasons for cancellation and before activation of the access. No refunds will be accepted after attending the first lecture or activation of the access. Morgan will issue the refund, minus any non-refundable fees within thirty days from request (or from date of printed materials return, if applicable). Refund will be issued, after deducting any non-refundable fees or CPE completed course fees outlined below, within thirty days from request. Refunds are only issued for the full bundle purchased and are not subject to partial refunds based on lack of utilization of bundle features, such as Live or Live Online instruction or tutoring. For CPE Subscription/Certificates refunds will be pro-rated based upon the number of completed courses or webcasts. Each completed course or webcast will be assessed at the existing "per course" rate and deducted from the refund amount. All terminations and requests for refunds must be made in writing to the local office. Business hours and contact information are available on our Contact Us page.

Refunds for Programs Which Include Printed Materials

Upon notice of cancellation, if the program included printed materials (i.e., textbooks and/or flashcards, etc.), You must return all printed materials within ten (10) business days from the date of cancellation to receive the refund. Upon receipt of such printed materials, refund for tuition will be issued, after deducting any non-refundable fees outlined below, within thirty (30) days. The shipping costs to return printed materials is Your sole responsibility. All textbooks

should be returned to the local office. For the avoidance of doubt, any content the You printed or materials the You downloaded related to any of Morgan's program may not be transferred or sold to another person.

Non-Refundable Items

All stand-alone products such as printed flashcards, content and materials, textbook, supplemental multiplechoice questions, and California State University Courses (credits) are non-refundable ancillary products. Flex Pay installment fees and shipping fees including fees for tuition waiver "Becker Promise" are non-refundable. The refund will deduct these fees at original standard standalone price "Self-study Price "excluding any discounts price or bundled price with courses. Self-study products and stand-alone ancillary products purchased are nonrefundable.

Student Feedback

Candidates may send comments or complaints regarding the course, instructors or any other feedback on customersupport@morganintl.com

Academic Policies

CPA Exam Review:

Entrance Requirements

Any student may purchase the CPA Exam Review course at any time and there are no prerequisites or entrance requirements. There are no deadlines for purchasing the course.

Previous Credit

Morgan is not a degree or diploma granting institution and does not grant credit for previous education, training, or experience.

Academic Progress and Certificates of Attendance

The purpose of Morgan is to prepare students for the corresponding licensure exam. Therefore, while Morgan does provide visibility to individual course progression through the course software, Morgan does not issue grades, track formal academic progress, nor award degrees or diplomas at course completion. Completion of the program is not required to be eligible to sit for the corresponding licensure exam. Certificates of attendance for exam review programs may be requested for individual purposes (such as employer verification).

Attendance

Viewing pre-recorded lectures in the Learning Management System or attending Live or Live Online lectures is encouraged as an essential component of preparing for the Exam, but is not required, as Morgan does not track standards of academic progress.

Publicity Waiver & Release Disclosure

By enrolling in this course, the student:

(1) grants to Morgan its parent, subsidiary and affiliated companies, agents, licensees, and designees, including their successors and assigns, the absolute, royalty free, irrevocable, worldwide, right and permission, with respect to any testimonial(written or oral), photographs, film, video or other images, or sound recordings taken by Morgan:

- (a) To use, re-use, publish, re-publish, copy, modify, display, and create derivative works in whole or in part, individually or in conjunction with other photographs, images, recordings, or testimonials in any medium (including without limitation, in print and on the Internet) and for any purpose whatsoever, including, without limitation in advertising, marketing, publications, electronic distribution, and the Internet and for any other commercial purpose; and
- (b) To use the student's name in connection therewith if Morgan so chooses; and
- (c) To copyright the same in the name of Morgan, or any other name that Morgan may choose.

(2) waives all rights to such photographs, film, video or other images, sound recordings, or testimonial and assigns all such rights to Morgan.

If the student is under the age of 18, the parent or legal guardian's signature indicates that he/she and the student have read, understand, and agree to be bound by the terms of this disclosure.

The student understands that there will be no compensation for the permitted use of any testimonial (written or oral), photographs, film, video or other images, or sound recordings taken by Morgan or of the student's name.

The student releases and discharges Morgan, its successors, assigns and any designee (including any agency, client, broadcaster, periodical, or other publication) from all claims and demands arising out of or in connection with the use of such photographs, film, video or other images, sound recordings, or testimonial, including but not limited to any claims for defamation, invasion of privacy, right of publicity, emotional distress, or any similar right. Furthermore, the student represents and warrants that any testimonial given is original and does not infringe upon copyright or proprietary rights of another person or entity.



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