ABA Preparatory Course
Instructions

This review course is designed to provide the prospective examinee of the ACAT Comprehensive Examination for Accreditation in Accountancy with a review of the various topics covered on the examination. Its purpose is to assist the candidate in preparing for the ACAT exam, and it is strongly recommended that this course be augmented with readily available textbooks in:

- Accounting principles
- Intermediate accounting
- Managerial accounting
- Business law
- Taxation

Accounting references or desk references are also useful in providing additional insight on the topics covered on the actual examination.

For each topic, a basic overview is provided, along with practical examples. There are review questions and answers, as well as calculations and explanations at the end of each chapter.

The most important task for the individual using this course to study for the ACAT exam is to budget time correctly. NSA recommends five hours of continuing professional education (CPE) for each part of this course (Parts 1 and 2), requiring 40 hours of study each. This should be the minimum amount of time spent in studying this material. Additional time should be allotted for using other sources, and for studying difficult topics.

The time schedule for each participant will depend on his/her schedule, study habits, learning curve, and timetable to the next scheduled examination. It is suggested that a regular study schedule be established, with an optional time of two or three hours per session. It is also important to minimize distractions. It might also be wise to build in a “cushion” to allow for unforeseen problems.

At the conclusion of each part of the review course, the participant is asked to take a comprehensive examination in the same format and ratio of questions as the actual examination. The examination, when completed, returned to NSA, and judged to be a passing score, will gain the candidate CPE credit in the amount of five hours of CPE for Part 1 and five hours of CPE for Part 2. Please note that each individual state board of accountancy will be the deciding body for final CPE determination in that state.