

ACC 6099 CPA Review Course: Motivation and Rationale

ACCI department is committed to improving UHD CPA pass rates. Evidence shows that while a CPA review course is no guarantee for success in clearing the CPA exam, not taking a CPA review course is a recipe for a high probability of failure. So, a CPA review course may be considered as necessary, but insufficient, for success in the CPA exam. Several universities with high CPA pass rates have incorporated a CPA review course in their curriculum. Independently, ACCI will be reviewing our entire undergraduate and graduate accounting curriculum, content, and delivery to improve our CPA pass rates.

The reasons for making it a zero-credit hour course are:

- (a) It spares students the burden of paying tuition in addition to the course provider fee.
- (b) Per Texas State Board of Public Accountancy (TSBPA) rules, any credits earned in a CPA review course do not count toward the 150 credit hours required for CPA certification.

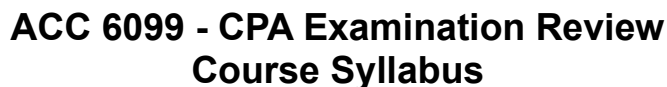
The rationale for making the course mandatory in the MPAC program is that the labor market for accountants is such that it is only with rare career paths that it would make sense to pursue a graduate degree in accounting without aspiring to be a CPA and taking concrete steps toward it. MPAC students will be allowed to seek exemption from ACC 6099 by filing an exemption request with the ACCI Chair. The ACCI Chair will render a decision on all exemption requests within 30 days from the date of the exemption request and will consult with the following before rendering a decision:

MPAC Program Director
ACCI CPA Review Committee

A student meeting any one of the criteria listed below will be allowed exemption:

- (i) Student provides evidence of access to a CPA review course from any course provider.
- (ii) Student provides evidence of having passed at least one part or section required for professional accounting certifications such as CPA, CMA, or Internal Audit.
- (iii) Student articulates a credible career plan that does not call for a CPA certification. These students will be required to attend a counseling meeting with an ACCI faculty member designated by the ACCI Chair.

Our senior-year BBA Accounting majors with a cumulative grade point average of 3.0 or higher are already eligible to take two graduate courses with special permission in their graduating semester. So, they will be eligible, but not required, to take ACC 6099 in the semester they have filed for graduation.



Please access the UHD University Common Course Syllabus Language document using this link - <https://www.uhd.edu/academics/uhd-common-course-syllabus-policies.aspx>

- Responses to University-Wide Disruptions
- Academic Honesty
- Accessibility and Statement of Reasonable Accommodations
- Attendance and Roster Certification
- Book Purchasing
- Recording of Class Sessions
- Religious Holy Days
- Safety Precautions
- Student Support Services
- Student Counseling Services
- Technology Requirements
- Testing and Final Exams
- Use of Canvas, Gatormail, and Zoom

This information is considered part of the syllabus for all classes at UHD per UHD's [policy on course syllabi](#). It exists in addition to all other requirements in this syllabus and all other university, system, state, and federal policies and requirements including the UHD Student Handbook. Substantive changes to this set of policies will be communicated to faculty and students via official UHD email systems. If there is any conflict between the information published in this document and the remainder of this syllabus, this document takes precedence.

INTRODUCTION: This course is a mandatory zero-credit hours course for the UHD Marilyn Davies College of Business MPAC (Master of Professional Accountancy) program. The UHD Marilyn Davies College of Business has earned professional accreditation from AACSB International (Association to Advance Collegiate Schools of Business). AACSB's mission is to foster engagement, accelerate innovation, and amplify impact in business education.

1. COURSE NUMBER AND TITLE: ACC 6099 – CPA Examination Review

Asynchronous - Online

CRN (Course Reference Number) 26112

2. COURSE DESCRIPTION:

This course provides students with exam preparation materials and learning guidance to study for the CPA exam, which covers many topics outside of the accounting curriculum at the University of Houston-Downtown, under the supervision of a professor. Per the requirements of Texas law, this course does not qualify for the upper-level accounting credit hours required to sit for the uniform CPA examination, nor the required 150 hours required for licensing as a CPA.

3. PREREQUISITES: Prerequisites represent requirements or courses that must be completed before taking this course. The prerequisites for this course include:

- MPAC students and MBA Accounting concentration students are presumed to be qualified for enrollment.
- Accounting undergraduate students with a minimum GPA of 3.0 who are in their graduating semester are eligible to apply for permission to enroll.

It is the student's responsibility to ensure that they satisfy the prerequisites before enrolling in this course. If a student enrolls and subsequently it is determined that they do not meet the prerequisites, they may be administratively withdrawn. The administrative withdrawal will result in no refund of tuition and fees because it appears that the student knowingly enrolled in the course in violation of the prerequisite requirements. Any exceptions to these prerequisite requirements or this policy must be obtained in writing from the Accounting and International Business Department Chair before enrollment in this course.

4. INSTRUCTOR:

Glenn W Hilman, CPA
Lecturer – Accounting and International Business Department (ACCI)

5. OFFICE LOCATION AND OFFICE HOURS:

Marilyn Davies College of Business Shea Street Building – Lecturer Suite 310N

Virtual* (Synchronous) or Face-to-Face Office hours:
Tuesday 2:30 – 3:45 pm

Professor Hilman will be available if you want to meet using Zoom during these times. If the above are not workable with your schedule, please forward a meeting request specifying a suggested date and time to my email address hilmang@uhd.edu. He will then provide you with a link to a Zoom meeting at a time convenient to both of us.

6. CONTACT INFORMATION:

Email: hilmang@uhd.edu Office Telephone: (832) 726-6162 Text: (832) 726-6162

URL:

<https://www.uhd.edu/faculty/glenn-hilman.aspx>

7. COURSE LEARNING OBJECTIVES:

Students will complete rigorous activities with the aid of the instructor who approves the project, directs the independent study, and evaluates the product of the study. The course learning objectives are:

- **Course LO1:** Students will complete their filing of an Application of Intent to the Texas State Board of Public Accountancy (TSBPA) to be eligible to sit for the CPA exam.
- **Course LO2:** Students will demonstrate being “exam ready” for one of the Core Exam segments of the Uniform CPA exam. These include the AUD (Auditing), FAR (Financial Accounting and Reporting), or REG (Regulation) segments of the CPA Examination.
- **Course LO3:** Students will demonstrate the ability to navigate and access learning materials in the online learning management system of the course provider.

8. PROGRAM LEARNING OBJECTIVES:

- **Program LO1:** Formulate discipline-specific accounting strategies and develop valuable critical thinking skills to assess business risks and make business decisions.
- **Program LO2:** Communicate accounting information to both technical and non-technical audiences.
- **Program LO3:** Work productively with others to accomplish established goals.
- **Program LO4:** Apply ethical principles and professional standards to make informed decisions.

Mapping of Course LOs to Master of Professional Accountancy Program LOs

	C-LO1	C-LO2	C-LO3
P-LO1		X	X
P-LO2		X	X
P-LO3	X		
P-LO4	X	X	X

9. TEXTBOOK AND/OR RESOURCE MATERIALS:

This course will use Becker's CPA Exam Review Course materials and student registration of access to materials is required. The cost of the Becker CPA Review Course is the responsibility of the student as are all fees associated with taking the CPA Exam.

Becker UHD has negotiated a discounted price structure with Becker. The estimated cost of this program is approximately **\$1,800** (subject to change), which includes access to a review program for all Core sections and one Discipline section of the CPA Exam for 24 months.

Upon registration, each student will receive an invoice for the Becker materials initiated by the Accounting and International Business Department. Students will then pay the invoice through the University Cashier's Office.

Additional details are available at the Becker CPA Exam Review Course login page: <https://cpa.becker.com/login>

Note: Employers often pay or reimburse these costs for students who have accepted positions. Students who have accepted a position with a firm are encouraged to inquire about their firm's policy of payment for CPA review materials.

10. COURSE FORMAT AND ASSIGNMENTS:

This course is offered utilizing the asynchronous online model. It is an instructional approach that combines faculty mentoring and online learning. The model offers students a lot of flexibility in terms of mode of participation and requires instructors to design this flexibility.

Canvas is the UHD Learning Management System (LMS) we will employ to disseminate course communications and record the scores you have earned for your assignments.

Students will primarily self-study Becker's CPA Exam Review Course materials.

Students are required to follow the schedule outlined below and not fall behind. Please keep in mind that the time commitment is just a guide; individual student's time may vary depending on their study skills, learning style, etc.

Each unit requires a different amount of time to complete and includes watching the concept videos and completing the homework questions (MCQ and TBS) for each module within each unit. Please see the detailed schedule below for the suggested average amount of time required to complete each unit. A column is provided to assign due dates.

10.1 COMPLETION AND SUBMISSION TO THE TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY OF THE APPLICATION OF INTENT:

We will employ the UHD Canvas learning management system (LMS) to track progress and communicate grades. All assignments are administered using the Becker CPA Exam Review online learning materials. Becker materials include:

CONCEPT VIDEOS - Preparing for the CPA Exam can be daunting with two question types, task-based simulations, and multiple choice, each accounting for 50% of the examination. Mastering each of them is critically important to achieving a passing score. With Becker's SkillBuilder videos and ExamSolver videos, our expert instructor shows you how to work both the task-based simulations and multiple-choice questions while offering problem-solving strategies and time-saving techniques.

MULTIPLE-CHOICE QUESTIONS - The Becker CPA Review has a test bank of more than 1,100 multiple-choice questions including those written by subject matter experts and ones previously provided by the AICPA. Compared to the complexities of the task-based simulations, the multiple-choice portion may seem less stressful. However, maintaining the proper pacing will go a long way toward making sure you have enough time for the simulations. Using this tool can help develop your time management skills. You'll find out how much time, on average, you should spend on each testlet. All told, you will need to budget an average of one minute to complete each multiple-choice question.

TASK-BASED SIMULATIONS (TBSs) – While multiple-choice questions (MCQs) focus on making sure you know and remember the information, the TBSs focus on making sure you know how to apply it in day-to-day operations. TBSs are more complex and require more analysis than MCQs, and your CPA Exam time management plan should reflect this. Learning some CPA Exam time management tips is beneficial, but these go a step further and help you plan your exam day strategy for how much time to spend on each exam component.

TBSs on the new CPA Exam may include situational background information, memos, emails, financial documentation, charts, or other sources. The most common types of TBSs are:

- **Research-based simulations** — These require you to review authoritative literature to find relevant information. Simple research tasks may require you to find and quote code.

- Document review simulations — These offer background documentation and realistic source documents, such as bank statements, invoices, and memos. You analyze keywords, phrases, and paragraphs and suggest any necessary edits.
- Journal entry simulations — These provide financial documentation for you to analyze and determine what data, if any, must be entered into a journal.
- Open response simulations — These may include lists of options or matching or fill-in-the-blank.

MINI EXAMINATIONS – Becker has developed three new bite-sized exams for each Core Section called Mini Exams. This course includes 3 Mini Exams per core section and 2 Mini Exams per discipline section. These are designed to give students exam experience earlier in the studying process. These exams allow students to test their knowledge more frequently during their study journeys and in a real exam-like environment. Features include:

- Mini Exams take 1-3 hours each to complete.
- Mini Exams serve as knowledge checkpoints, and will now come after the completion of two to three units so students can test their knowledge on a more frequent basis

SIMULATED EXAMINATIONS – While studying and utilization of the course tools are essential, another valuable tool is simulated exams. More commonly called practice exams, Becker's simulated exams mimic the actual CPA Exam, helping you get a feel for what the test is like and better understand task-based simulations. Simulated Exams take 3-4 hours each to complete. This course includes 2 Simulated Exams for each of the core and discipline sections.

Knowing the information on the CPA Exam is one thing, but it also helps to understand how the information will appear on the exam and what to expect. Becker's simulated exams let you get comfortable with the format so you can develop a strategy for answering the questions.

Taking the simulated exams offers you a clear picture of areas where you excel and where you need to improve. This will show you where to devote more study time to ensure you're better prepared. Taking practice CPA Exams also builds your confidence and helps reduce any stress and worry you may experience. Not only will you be more comfortable with the different elements of the test and know what to expect, but you'll also find that you're successfully retaining information from your courses and study sessions and know you can complete the exam in the allotted time.

11. COURSE REQUIREMENTS:

Students must do the following to complete the course:

- Proof of enrollment in the CPA Review Course must be submitted by the student. This can be the email confirmation you received when you initially ordered the review material. PLEASE SUBMIT THIS AS A PDF.
- Complete the Core study sections as detailed in the course calendar.
- Prepare for and complete the Mini-Exams and Simulated Examinations by the due dates specified in Canvas.
- Prepare and submit an Application of Intent to the Texas State Board of Public Accountancy (TSBPA). Submission of receipt or acknowledgment or response by the TSBPA satisfies this requirement.
- All materials must be submitted through Canvas to fulfill the requirements for the course.

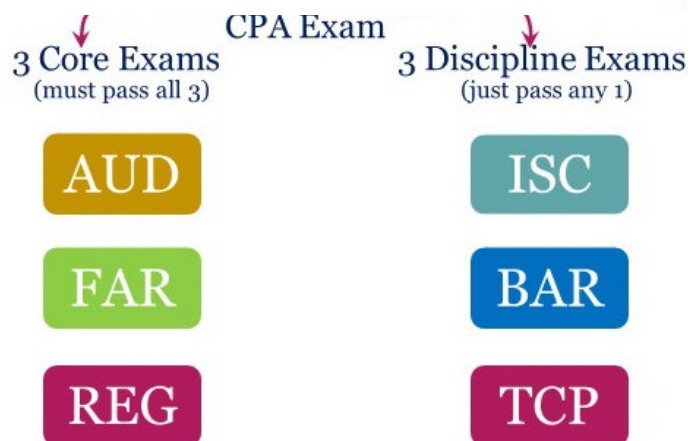
12. GRADING POLICY (S/U with S threshold of 80% or 400 points)

Activity	Points
Mini Exams 1 & 2	150
Mini Exam 3	100
Simulated Exams 1&2	200
Application of Intent	50
Total Points	500

12. CPA EXAM OVERVIEW

Beginning with the first quarter of 2024, the CPA exam has been restructured through a process known as the CPA Evolution. Candidates are now required to pass three Core Exams, and one of three Discipline Exams as described below:

CPA Evolution – What’s Changing



Proprietary and Confidential

Once a candidate passes one section of the exam, they have 30 months to pass the remaining portions.

13. CPA EXAM PREPARATION

Passing the CPA is a significant career achievement and requires rigorous effort. The AICPA estimates students should spend 300-400 hours preparing to cover all four parts of the exam or approximately 75-100 hours per segment. While experience is limited with the new structure employing the CPA Evolution, Becker estimates the following amount of preparation for the previous exam structure, based upon their concept of “Exam Ready”, resulting in a 90% plus pass rate.

Core Sections	Assumed Foundation	Preparation Hours Required To Be Exam-Ready
Audit (AUD)	Auditing and advanced auditing classes	80 - 105 hours
Financial (FAR)	Intermediate and advanced accounting classes	130 - 150 hours
Regulatory (REG)	Federal taxation and business law	100 - 120 hours

UHD expects that our students will prepare for only selected sections of the exam if they are taking other classes. However, by providing the Becker material for an extended period beyond the time frame of the course, students will have the tools to prepare for any sections of the CPA Exam they did not take during this course.

14. DETAILED COURSE CALENDAR:

NOTE: These schedules are tentative and may be modified as circumstances require.
Due dates are every Sunday at 11:50 pm.

Course Calendar – AUD Option

Week	Date	Section/Task	Estimated Time Required
1 & 2	08/18/25 – 09/01/25	Preparation and Submission of Application of Intent (Aoi)	10 Hours
1	08/18/25 – 8/24/25	Becker Program Familiarization	2 Hours
2	08/25/25 – 8/31/25	Complete AUD 1 & AUD 2	AUD 1: 10 Hours AUD 2: 12 Hours
3	09/01/25 – 09/07/25	Complete AUD 1 & AUD 2	AUD 1: 10 Hours AUD 2: 12 Hours
4	09/08/25 – 09/14/25	Complete AUD 1 & AUD 2	AUD 1: 10 Hours AUD 2: 12 Hours
5	09/15/25 – 09/21/25	Complete Mini Exam 1	3 Hours
6	09/22/25 – 09/28/25	Complete AUD 3 & AUD 4	AUD 3: 18 Hours AUD 4: 20 Hours
7	09/29/25 – 10/05/25	Complete AUD 3 & AUD 4	AUD 3: 18 Hours AUD 4: 20 Hours
8	10/06/25 – 10/12/25	Complete AUD 3 & AUD 4	AUD 3: 18 Hours AUD 4: 20 Hours
9	10/13/25 – 10/19/25	Complete Mini-Exam 2	3 Hours
10	10/20/25 – 10/26/25	Complete AUD 5 & AUD 6	AUD 5: 12 Hours AUD 6: 17 Hours
11	10/27/25 – 11/02/25	Complete AUD 5 & AUD 6	AUD 5: 12 Hours AUD 6: 17 Hours
12	11/03/25 – 11/09/25	Complete AUD 5 & AUD 6	AUD 5: 12 Hours AUD 6: 17 Hours
13	11/10/25 – 11/16/25	Complete Mini-Exam 3	3 Hours
14	11/17/25 – 11/23/25	Complete Simulation Exam 1	4 Hours
15	11/24/25 – 12/01/25	Complete Simulation Exam 2	4 Hours
Final Exam Week	December 2-8, 2025		

Course Calendar – FAR Option

Week	Date	Section/Task	Estimated Time Required
1 & 2	08/18/25 – 09/01/25	Preparation and Submission of Application of Intent (Aol)	10 Hours
1	08/18/25 – 8/24/25	Becker Program Familiarization	2 Hours
2	08/25/25 – 8/31/25	Complete FAR 1 & FAR 2	FAR 1: 11 Hours FAR 2: 14 Hours
3	09/01/25 – 09/07/25	Complete FAR 1 & FAR 2	FAR 1: 11 Hours FAR 2: 14 Hours
4	09/08/25 – 09/14/25	Complete FAR 1 & FAR 2	FAR 1: 11 Hours FAR 2: 14 Hours
5	09/15/25 – 09/21/25	Complete Mini Exam 1	2 Hours
6	09/22/25 – 09/28/25	Complete FAR 3 & FAR 4	FAR 3: 16 Hours FAR 4: 15 Hours
7	09/29/25 – 10/05/25	Complete FAR 3 & FAR 4	FAR 3: 16 Hours FAR 4: 15 Hours
8	10/06/25 – 10/12/25	Complete FAR 3 & FAR 4	FAR 3: 16 Hours FAR 4: 15 Hours
9	10/13/25 – 10/19/25	Complete Mini-Exam 2	2 Hours
10	10/20/25 – 10/26/25	Complete FAR 5 & FAR 6	FAR 5: 19 Hours FAR 6: 11 Hours
11	10/27/25 – 11/02/25	Complete FAR 5 & FAR 6	FAR 5: 19 Hours FAR 6: 11 Hours
12	11/03/25 – 11/09/25	Complete FAR 5 & FAR 6	FAR 5: 19 Hours FAR 6: 11 Hours
13	11/10/25 – 11/16/25	Complete Mini-Exam 3	2 Hours
14	11/17/25 – 11/23/25	Complete Simulation Exam 1	4 Hours
15	11/24/25 – 12/01/25	Complete Simulation Exam 2	4 Hours
Final Exam Week	December 2-8, 2025		

Course Calendar – REG Option

Week	Date	Section/Task	Estimated Time Required
1 & 2	08/18/25 – 09/01/25	Preparation and Submission of Application of Intent (Aol)	10 Hours
1	08/18/25 – 8/24/25	Becker Program Familiarization	2 Hours
2	08/25/25 – 8/31/25	Complete REG 1 & REG 2	REG 1: 17 Hours REG 2: 8 Hours
3	09/01/25 – 09/07/25	Complete REG 1 & REG 2	REG 1: 17 Hours REG 2: 8 Hours
4	09/08/25 – 09/14/25	Complete REG 1 & REG 2	REG 1: 17 Hours REG 2: 8 Hours
5	09/15/25 – 09/21/25	Complete Mini Exam 1	3 Hours
6	09/22/25 – 09/28/25	Complete REG 3 & REG 4	REG 3: 15 Hours REG 4: 9 Hours
7	09/29/25 – 10/05/25	Complete REG 3 & REG 4	REG 3: 15 Hours REG 4: 9 Hours
8	10/06/25 – 10/12/25	Complete REG 3 & REG 4	REG 3: 15 Hours REG 4: 9 Hours
9	10/13/25 – 10/19/25	Complete Mini-Exam 2	3 Hours
10	10/20/25 – 10/26/25	Complete REG 5 & REG 6	REG 5: 20 Hours REG 6: 15 Hours
11	10/27/25 – 11/02/25	Complete REG 5 & REG 6	REG 5: 20 Hours REG 6: 15 Hours
12	11/03/25 – 11/09/25	Complete REG 5 & REG 6	REG 5: 20 Hours REG 6: 15 Hours
13	11/10/25 – 11/16/25	Complete Mini-Exam 3	3 Hours
14	11/17/25 – 11/23/25	Complete Simulation Exam 1	4 Hours
15	11/24/25 – 12/01/25	Complete Simulation Exam 2	4 Hours
Final Exam Week	December 2-8, 2025		

This syllabus is subject to change as necessary to accommodate your mastery of the course material and the instructor's content delivery structure. Any required changes will be announced via Canvas.