

**Accredited Business
Accountant/Advisor (ABA),
Accredited Tax Preparer Exam (ATP),
Accredited Tax Advisor (ATA), &
Accredited Retirement Advisor (ARA)**

EXAMINATION INFORMATION

To become an Accredited Business Accountant (ABA), you must pass the Comprehensive Examination for Accreditation in Accountancy, 200-question exam consisting of two parts:

- Practice 1 is a 4 hour exam which consists of 100 questions on financial accounting and financial statement preparation, presentation, and reporting.
- Practice 2 is a 4 hour exam which consists of 100 questions on taxation, managerial accounting, business law, and ethics.
- ATP is a 4 hour exam which consists of 100 questions on existing tax codes and the preparation of individual tax returns with expertise in comprehensive 1040 issues including supporting schedules, self-employed returns, and ethics.
- ATA is a 4 hour exam which consists of 100 questions on individual tax returns, business entities, fiduciaries, trusts, and estates, as well as tax planning, tax consulting and ethics.
- ARA is a 4 hour exam which consists of 100 multiple choice questions on retirement plans, social security, long-term care options, estates, trusts and planning, as well as, personal residence issues and ethics.

The questions on the ABA, ATP, ATA and ARA exams are developed as the result of a Job Practice Analysis that studies what accountants and tax preparers do, how often they perform each task, and how important they perceive the task to be.

Please visit PCS's website at www.pcsdq.com to apply online. Please visit ACAT's website at www.acatcredentials.org for more examination information as well as references and materials by

following the link "Exam Preparation" near the upper right of the main page.

SCHEDULING

You have a one year eligibility window stated on the Authorization-To-Test (ATT), which you receive after your submitted Registration Form is successfully processed by PCS. During your one year of eligibility, you must test in one of the designated testing windows.

Candidates can call PSI (800-211-2754) upon receiving their ATT. Please allow 10 business days between the time you call to schedule your examination and the time you wish to sit for the examination. A "seat" may not be available at the time you wish to test if there is not sufficient lead-time in placing your scheduling call.

TEST CENTERS

You may examine at any of the over 700 authorized PSI test centers in North America. You may access test center information at www.psiexams.com. Enter your zip code under "Locate a Test Center" to find the nearest test center to you. Maps and test center hours are available from this web site as well.

Although every attempt is made to provide a quiet and comfortable test environment, noise and room temperatures may be an unforeseen distracter. It is suggested that you bring earplugs and wear the type of clothing that can help you to adapt to a cooler or warmer climate in the test center.

ADMISSION REQUIREMENTS

1. Please plan to arrive at the testing center at least 30 minutes before the scheduling starting time. This extra time is needed to check in and familiarize you with the testing environment. It is your responsibility to be at the test center on time. Candidates will not be permitted into the examination room after their scheduled testing time. It is strongly suggested that you visit the site before the day

of the examination so you are familiar with the route and the travel time.

2. You must present your ATT and one form of **government-issue identification with a photograph and signature** (i.e. drivers license, government - issued identification card, or passport) in order to be admitted to the examination room.
3. The identification must be **current and clearly recognizable** or you may not be admitted to test. If you do not have proper identification, you will not be admitted to test.

SECURITY GUIDELINES

The Accreditation Council for Accountancy and Taxation (ACAT) copyrights all test questions. Copying, reproducing or taking any action to reveal the contents of an examination in whole or in part is unlawful.

Any irregularity such as an act of impersonation, creating a disturbance, giving or receiving unauthorized information or aid to other candidates, possession of unauthorized notes or equipment, or attempting to remove test information by any means may be sufficient cause for your removal from the examination room. All such irregularities will generate a report to ACAT and will be considered prior to license approval.

No visitors, guests or children are permitted in the examination room. No food, beverages, smoking, use of tobacco, notebooks, magazines, backpacks, briefcases, hats, caps, reference books, or electronic devices such as cameras, walkmans, radios, tape players, portable fax machines, cellular telephones, calculator watches, reproduction equipment, beepers or pagers are permitted in the examination room. If any of the aforementioned items are found on a candidate, the Test Center Administrator will collect it until the end of the examination and provide a written report of the incident to ACAT and Professional Credential Services (PCS). You may, however, bring a non-printing, non-programmable calculator.

NATIONAL SOCIETY OF ACCOUNTANTS

If you wish to join the National Society of Accountants please visit their website at www.nsacct.org.

EXAMINATION RESULTS

The required passing score will be shown on your examination results. Candidates who do not pass both parts, but do pass either Practice 1 or Practice 2, have 18 months from the date of notice to re-apply and pass that part of the exam.

You will receive your examination results from PCS within six weeks of the end of the examination period. Please do not call PCS or ACAT for test results until at least six weeks after the end of the examination period.

If you do not pass the examination or do not test you must contact PCS to re-apply for future examinations.

RESCHEDULING POLICY

Candidates who wish to reschedule an examination within the testing window without forfeiting the examination fee must notify PSI at least three working days prior to the scheduled test date.

You will forfeit your examination fee if you do not appear for your scheduled examination or are not admitted due to lack of proper photo/signature identification.

EMERGENCY POLICY

In the event of inclement weather or similar emergency, you should contact PSI to ascertain the status of the test site. If PSI must cancel or delay an examination, you will be notified and rescheduled at no additional cost.

However, given the difficulties in canceling a test center, this decision is rarely made. If the test center is open and you choose not to appear for testing, your examination fee will be forfeited.

WITHDRAWING FROM EXAM

You may withdraw your application at any point during your one year eligibility window by submitting a written request to PCS. Fees are refundable, minus a \$50.00 Board fee and \$50.00 processing fee. Applicants who have withdrawn their applications and reapply in the future must reapply as new applicants subject to all application and fee requirements in place at that time.

CONTACT INFORMATION

To schedule or reschedule an examination within the testing window please call:

PSI

(toll-free) 800.211.2754

Please contact PCS in writing if you wish to make a comment concerning the test administration process. You should provide your name, address, candidate identification number and the test date and test center (if relevant) with your particular comment. Your letter will be researched and acted upon accordingly.

PCS

P.O. Box 198689
Nashville, TN 37219-8689
(toll-free) 877.887.9727
Fax: 615.846.0153
acat@pcshq.com

For information concerning eligibility, examination fees, examination content, or to comment on a particular test question, please contact:

ACAT

1010 N. Fairfax St.
Alexandria, VA 22314-1574
(toll-free) 888.289.7763
Fax: 703.549.2984
info@acatcredentials.org