

FINANCIAL
MODELING

DEBT RATIO = $\frac{\text{Total Debt}}{\text{Total Assets}}$
NP = GP - C
NP = GP - OE
NP = GP - OE
DEBT RATIO = $\frac{\text{Total Debt}}{\text{Total Assets}}$
NPT = GP - OE
Assets = (Liabilities)
NP = GP - OE
AAP = $\frac{\text{Total Debt}}{\text{Total Assets}}$
= $\frac{\text{Evermatic}}{\text{Total Assets}}$

US

CPA

CERTIFIED PUBLIC
ACCOUNTANT

Check your Free CPA Eligibility



Click Here

Why Choose IMS Proschool for US CPA?

Attend live, interactive online classes taught by experienced faculty.

**CPA
Live Online
Classes**

90%

90% UWorld' SmartPath™ completers pass the CPA exam vs ~50% average in the USA

Tech-backed mentoring proven to drive higher pass rates

**Personalised
Tracking &
Mentoring**

**Credits
for Exam
Eligibility**

Earn academic credits through NCVET / AICTE courses.

Placement support to land roles at top consulting/accounting firms.

**Gateway to
Big 10
Consulting
Firms**

**Roger &
Peter Olinto
Lectures**

Learn from legends who simplify accounting with humor, real-life examples, and powerful mnemonics.

Our Programmes

Three Paths. One Destination.

ProschooL is the only CPA provider in India with programmes designed for every eligibility profile from fully eligible candidates to those with a 30- credit shortfall.

Use our free credit diagnostic tool at proschooLonline.com to identify your starting point instantly.

Programme 1:

CPA Prep

For CA, CMA qualified working professionals

What is included:

- UWorld course with 8,500+ MCQs & TBSs
- SmartPath™ adaptive analytics
- Roger Philipp & Peter Olinto Lectures
- Eligibility assessment and registration support

Ideal for Cas and CMAs

Programme 2:

CPA Adv

For candidates with 120 credits

What is included:

- Everything in CPA Prep +
- Live online classes by experienced CPA instructors
- Foundation course to strengthen exam performance
- Personalized Progress Tracker
- Personalised mentoring & dedicated counsellor
- State selection & NASBA eligibility support
- Option to cover any Accounting/Business credit shortfall

Programme 3:

CPA Plus

For candidates with a 30-credit shortfall.

What is included:

- Everything in CPA Advanced +
- Bridge Course for credit shortfall (AICTE)
- 8 Credits Project & 32 Credits Examination
- Exam Prep and Project Guidance
- Option of add-on 5th year (complete 150 credits for license)
- Placement support

What is CPA?

CPA stands for Certified Public Accountant. It is the premier accounting credential in the United States, awarded by the American Institute of Certified Public Accountants (AICPA).

Similar to the CA designation in India, the US CPA is recognized globally and is prerequisite at managerial levels in the world's leading accounting and consulting firms.



Why Choose CPA?

Gateway to Big 10 Consulting Firms

Recognized in 130+ countries, making CPA a globally respected accounting qualification.



Diverse Paths

Build careers across Audit, Taxation, Consulting, Forensic Accounting, and Advisory Roles.

International MRA

CPA holders can access Mutual Recognition pathways to Canada, Australia, New Zealand, Mexico, Ireland, South Africa & Hong Kong.

40-60% Pass Rate

Each section has a 40-60% pass rate, making it challenging yet achievable.

Premium Salaries

CPAs can earn ₹10-12 LPA entry-level roles in Big 4 Global Delivery Centres.

CPA Exam Structure

Papers: 3 Core + 1 Discipline

Duration: 4 hours

Exam Type:
50-80 MCQs + 7-8 Simulations

Exam Centres:
Prometric centers; 13+ Cities

Scoring:
Minimum score: 75 (out of 99)

Score validity:
30 months from passing date

Core Sections (All Candidates Must Pass)

1

Auditing & Attestation (AUD)

- Ethics, Professional Responsibilities & 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%)

2

Financial Accounting & Reporting (FAR)

- Financial Reporting (30-40%)
- Select Balance Sheet Accounts (30-40%)
- Select Transactions (25-35%)
- Governmental and Not-for-Profit Accounting (5-15%)

3

Regulation (REG)

- Federal Taxation of Entities (23-33%)
- Federal Taxation of Individuals (22-32%)
- Business Law (15-25%)
- Ethics, Professional Responsibilities, and Federal Tax Procedures (10-20%)
- Federal Taxation of Property Transactions (5-15%)

Discipline Section (Choose One)

Candidates choose one discipline that aligns with their career path:

- **Business Analysis and Reporting (BAR)**
- **Information & Systems Controls (ISC)**
- **Tax Compliance and Planning (TCP)**

CPA Eligibility

Note: The eligibility requirements shown below reflect the lowest common requirements to sit for the CPA exam from a single US state. Conditions vary across the 50 states, and Proschool provides state selection guidance to help you choose the most suitable state.

Requirements to Sit for the CPA Exam

- A bachelor's degree with 120+ credits or equivalent.
- For students from NAAC A colleges, 90 credits may suffice
- 24 credits in Accounting
- 24 credits in Business, ideally including 6 in Economics, 3 in Finance, 3 in Law, and 12 in other disciplines such as Marketing, IT, Mathematics or Statistics

Requirements to Obtain a CPA Licence

- Pass all sections of the CPA exam
- Minimum 1 year of relevant work experience (varies by state)
- 150 academic credits in total, or equivalent additional work experience (30-credit top-up if currently on 120 credits)
- Ethics examination and biometrics
- Social Security Number (SSN) maybe required very on states

Commerce Graduate

NAAC A College with Distinction

- Exam Eligibility: Eligible
- Licence Eligibility: 2-year PG Programme required

Commerce Graduate

All Other Cases

- Exam Eligibility: 1-year PG Programme required
- Licence Eligibility: 2-year PG Programme required

Non-Commerce Graduate

- Exam Eligibility: Complete missing Accounting or Business credits.
- Licence Eligibility: 2-year PG Programme in Accounts and Business required

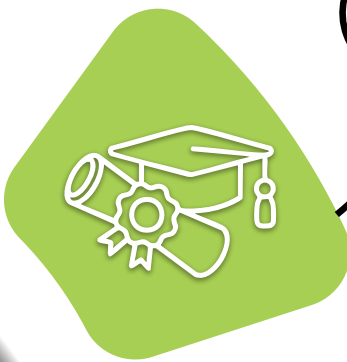
Masters: MBA / M.Fin / M.Com (Pursuing or Completed)

- Exam Eligibility: Complete missing Accounting or Business credits (if required).
- Licence Eligibility: Eligible

Provisional Eligibility by Academic Profile

Professional Charter Holder (with Graduation) (CA, ACCA, CMA)

- Exam Eligibility: Eligible
- Licence Eligibility: Eligible





About IMS Proschool?

While other providers offer CPA coaching, Proschool offers a complete end-to-end system from eligibility resolution to exam preparation to placement support.

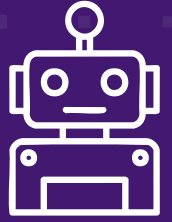
Why Proschool Beats the Rest?

1. India's Most Trusted Finance Brand



Proschool, an initiative of IMS (since 1977), has trained 4.5+ lakh students in global finance courses like ACCA, CFA, CFP, CIMA, and US CMA, now extending its expertise to US CPA.

2. Technology Driven Personalised Mentoring



Proschool's tech-enabled mentoring tracks student progress, identifies weak areas, and provides timely mentor support helping improve pass rates.

3. Industry-First Credit Diagnostic Tool



Proschool is the only CPA provider in India with a tool that identifies credit shortfalls and maps candidates to the right programme, helping resolve eligibility gaps.

4. Placement Support



Proschool offers dedicated placement support, connecting students with top accounting firms, Big 4 Global Delivery Centres, and MNC finance teams.

5. UWorld CPA Review - Our Content Partner

Proschool delivers CPA exam preparation content through UWorld CPA Review, the most powerful CPA exam prep platform available today, formerly combining Roger CPA and Wiley CPA.



- 8,500+ exam-level MCQs & TBSs
- SmartPath™ adaptive analytics
- Roger Philipp & Peter Olinto
- Full-length Prometric mock exams
- Offline mobile app
- Auto-updating – no extra cost

90%

Pass rate for SmartPath™ completers

4M+

Students Helped Globally

#1

Students Choice CPA Platform 2025

Our Centers

West

Mumbai, Andheri
+91 9867958900

Navi Mumbai
+91 9867842800

Mumbai, Borivali
+91 8655701948

Pune
+91 8454988892

Mumbai, Churchgate
+91 9136971798

Ahmedabad
+91 7718865564

Thane
+91 9867842800

Surat
+91 8655985508

North/ East

Delhi, Connaught Place
+91 7304957442

Lucknow
+91 7389180009

Delhi, Pitampura
+91 9136687002

Kolkata
+91 8591956474

Gurgaon
+91 7738674974

Noida
+91 9136687679

South

Chennai
+91 9600137479

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+91 9645629999

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