Professor Worksheet

The purpose of this worksheet is to help you explain the purpose and the design of the CPA exam to your students.

Follow these 5 steps to help your students understand what to expect and why they need to take the exam no matter what:

**Step #1**

Don’t sugar coat the facts, explain to your students that only 20% of CPA candidates pass the CPA exam without failing a single section. In fact failure is part of the design of the exam.

**Step #2**

Reveal the reason being that the AICPA wants the pool of CPAs to be the most dedicated and motivated accountants. If everyone passed the CPA exam then it would lose its prestige. Remember if everyone is a winner than no one is a winner.

**Step #3**

Remind your students that even the design of the CPA exam is to mirror the intensity of busy season. Public accounting firms understand that if you can handle the intensity of passing the CPA exam then you will have the mental fortitude to succeed during busy season.

**Step #4**

Now share the good news that the CPA exam is NOT an IQ exam. It doesn’t test anything that you haven’t already covered in college, so if you can graduate you can pass the CPA exam no matter what your GPA. Do NOT think that because you failed a section of the CPA exam you are not intelligent, that is NOT true!
Step #5

Explain that the CPA exam is all about being mentally prepared (refer to the Why Do We Fall Strategy), having a study system based on routine (refer to Power Up Strategy), and being willing to make the necessary sacrifices in order to make time to study (refer to The Sacrificing System). If you do not have all three then your students will be setting themselves up for failure.
Disclaimer:

I don't mean to insult your intelligence, because you're smart and you KNOW this, but...

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Bottom line: I believe those who do nothing achieve nothing.