

SURGENT

EDITORIAL STANDARDS

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INTRODUCTION

Surgent uses the Associated Press Stylebook to provide guidelines for our editorial standards. This document is intended to introduce AP Style and a summary of some common AP Style rules.

PURPOSE

AP Style provides consistent guidelines for publications in terms of grammar, spelling, punctuation and language usage. AP Style also aims to avoid stereotypes and unintentionally offensive language.

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SURGENT TERMS AND STYLE NOTES

The following contains a list of KLG and Surgent branded terms. **Note:** If you don't see a term listed here or have additional style notes, please contact the marketing team to update these guidelines.

CPArescue™

CPArescue™ was created to target CPA Exam candidates who have failed a CPA Exam section. It includes personalized one-on-one coaching that helps candidates pass their next CPA Exam section. CPArescue takes the trademark symbol on first reference in copy. Does not need to be included in headlines or subsequent references in copy.

CPE vs. CE vs. CPD

CPAs take continuing professional education (CPE) courses. Enrolled Agents and tax professionals take continuing education (CE) courses. Many foreign affiliates (i.e., Canada and the UK) use continuing professional development (CPD).

Note: This is an important distinction that must be made in our marketing materials.

CPE Credits

Professionals earn CPE credits, not credit hours.

Enrolled Agent (EA)

Enrolled Agent should be capitalized.

Live CPE Webinars

It's important to note that our webinars are live. Surgent offers over **2,300 live CPE** webinars annually.

On-Demand Webcasts

Surgent CPE offers more than **400 on-demand webcasts**, with new on-demand webcasts added weekly. We also convert the vast majority of our live webinars to on-demand webcasts after they air.

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Predictive AI Technology

This is the newly approved term for referring to the technology of Surgent's Exam Review products. Our technology was previously known as A.S.A.P.® Technology. Each word should be capitalized, so it's Predictive AI Technology.

Premium CPE Courses

Surgent CPE offers premium CPE courses such as data analytics, blockchain technology, cybersecurity compliance and the influence of artificial intelligence in financial auditing.

ReadyPASS™ and ReadySCORE™

Students complete a thorough, 150-question diagnostic assessment to get their ReadySCORE™ — our estimate of what they would score on the CPA Exam. Learners also receive a detailed performance diagnostic report. ReadyPASS and ReadySCORE take the trademark symbol on first reference in copy. Does not need to be included in headlines or subsequent references in copy.

SCPE Courses

You can choose from a variety of formats, including live and on-demand webinars, self-study courses, skill-based certificate programs and gamified courses.

SCPE Instructors

Surgent CPE has more than 110 expert instructors (50+ teach live and 50+ for webinars).

Self-Study Courses

Surgent CPE offers over **250 self-study PDF courses**.

Surgent Accounting & Financial Education

Use ampersand with full company name.

Surgent Income Tax School

The Income Tax School is acceptable after first reference.

Note: ITS is only to be used internally, not in marketing materials.

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Surgent IQ®

Surgent IQ® takes the registered trademark on first reference in copy. Does not need to be included in headlines or subsequent references in copy.

Switcher

The target audience is CPA Exam candidates who failed with another provider. The goal is to convince them that Surgent provides their best solution for passing the CPA Exam.

UniversityPASS

UniversityPASS is an award-winning curriculum solutions tool that's built to equip accounting students with the tools they need to pass various credentialing exams.

Weekly Expert Hour

Surgent CPE offers a Weekly Expert Hour that provides updates on the latest tax legislation and industry trends that impact accounting, finance and tax professionals.

Note: The Weekly Expert Hour is a differentiator in terms of practicality, time savings and frequency that's unmatched by any other provider.

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EXAM REVIEW PRODUCTS

Surgent CPA Review

Surgent EA Review

Surgent CMA Review

Surgent CIA Review

Surgent CISA Review

Note: Surgent SIE Review was discontinued in 2024.

Exam Review Pass Rates

CPA Exam: 88%

EA Exam: 97%

CMA Exam: 83%

CIA Exam: 56%

CISA Exam: 58%

Note: Adjusted pass rate is filtered score reports that only include users who have completed studies with passing ReadySCORE. Figures were updated in July 2024.

Average Study Hours

CPA Exam: 140

EA Exam: 61

CMA Exam: 147

CIA Exam: 61

CISA Exam: 70

Note: Average study time in hours for all users with a self-reported score. This is for the full exam (not individual sections). Figures were updated in July 2024.

ReadySCORE Accuracy

CPA Exam: 98%

EA Exam: 90%

CMA Exam: 95%

CIA Exam: 97%

CISA Exam: 90%

Note: Percentage difference between ReadySCORE and self-reported exam score. Figures were updated in July 2024.

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CPA EXAM SECTIONS

Here are the new CPA Exam sections as of January 2024:

Core Sections:

AUD: Auditing and Attestation

FAR: Financial Accounting and Reporting

REG: Regulation

Note: Business Environment and Concepts (BEC) was eliminated in 2023 and replaced with the new Discipline sections listed below.

Discipline Sections:

BAR: Business Analysis and Reporting

ISC: Information Systems and Control

TCP: Tax Compliance and Planning

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ACRONYMS

AST: All-Star Tax

CIA: Surgent CIA Review

CISA: Surgent CISA Review

CMA: Surgent CMA Review

CPAR: Surgent CPA Review

EA: Surgent EA Review

IQ: Does not stand for words, Surgent IQ is a collection of CPE courses that focus on building skills.

KLG: KnowFully Learning Group®

MCPE: MasterCPE

SCPE: Surgent CPE

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ACCOUNTING AND TAX ACRONYMS AND TERMS

A&A: Accounting and auditing

AICPA: American Institute of Certified Public Accountants. This is the organization that oversees the CPA Exam, but also a national membership organization for licensed CPAs. Note: AICPA is a competitor of ours for CPE.

CIA: Certified Internal Auditor

CISA: Certified Information Systems Auditor

CE: Continuing Education

CMA: Certified Management Accountant

CPA: Certified Public Accountant

CPE: Continuing Professional Education

CRTP: CTEC Registered Tax Preparer

CTEC: California Tax Education Council

DL: Discussion Leader. This is what instructors are called in the CPE industry.

EA: Enrolled Agent (this is someone who holds an IRS designation for tax preparation)

IIA: Institute of Internal Auditors. This is the organization that oversees the CIA exam and certification

IMA: Institute of Management Accountants

IRS: Internal Revenue Service

ISACA: Information Systems Audit and Control Association (only goes by acronym). This is the organization that oversees the CISA Exam and certification.

NASBA: National Association of State Boards of Accountancy. This national organization accredits our CPE courses for CPAs.

NAEA: National Association of Enrolled Agents. This organization is a member organization for Enrolled Agents.

PTIN: Preparer Tax Identification Number

RTRP: Registered Tax Return Preparer

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COMMON AP STYLE GUIDELINES

The Associated Press Stylebook provides an A-Z guide to issues such as capitalization, abbreviation, punctuation, spelling, numerals and many other questions of language usage. What follows are summaries of some of the most common style rules.

Advisors vs. Advisers

Surgent prefers to use **advisors**. This is a deviation from AP Style.

Headlines and Subheads

Updated in 2024: Surgent prefers to use title case for headlines and subheadings. This is a deviation from AP Style.

Only the first word is capitalized in a bulleted list. The first word in the list and the first word after the colon should be capitalized.

Examples:

- **Prioritize tasks:** Identify less important activities or commitments in your schedule that can be temporarily postponed to free up more time for studying.
- **Set realistic goals:** Break down your study goals into smaller, manageable tasks.

AP capitalizes prepositions with four or more letters, such as “with” and “through,” but Surgent style is **NOT** to capitalize prepositions.

Capitalize verbs with less than three letters, such as “is.”

Oxford Comma

In general, AP Style is to **NOT** use the Oxford comma. Some other style notes regarding commas:

- **In a series:** Use commas to separate elements in a series, but do not put a comma before the conjunction in most simple series. Example: *The flag is red, white and blue.*
- **With introductory clauses and phrases:** A comma is used to separate an introductory clause or phrase from the main clause: *When he had tired of the mad pace of New York, he moved to Dubuque.*

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- **Introducing direct quotes:** Use a comma to introduce a complete one-sentence quotation within a paragraph: Wallace said, *“She spent six months in Argentina and came back speaking English with a Spanish accent.”* But use a colon to introduce quotations of more than one sentence.
- **Before attribution:** Use a comma instead of a period at the end of a quote that is followed by attribution: *“Write clearly and concisely,” she said.*
- **Other punctuation:** Do not use a comma if the quoted statement ends with a question mark or exclamation point: *“Why should I?” he asked.*
- **With hometowns and ages:** Use a comma to set off an individual’s hometown when it is placed in opposition to a name (whether “of” is used or not): *Mary Richards, Minneapolis, and Maude Findlay, Tuckahoe, New York, were there.*
- If an **individual’s age** is used, set it off by commas: *Maude Findlay, 48, Tuckahoe, New York, was present.*
- **With yes and no:** *Yes, I will be there.*
- **In direct address:** *Mother, I will be home late. No, sir, I did not take it.*
- **Separating similar words:** Use a comma to separate duplicated words that otherwise would be confusing: *What the problem is, is not clear.*
- **In large figures:** Use a comma for most figures greater than 999. The major exceptions are street addresses (*1234 Main St.*), broadcast frequencies (*1460 kilohertz*), room numbers, serial numbers, telephone numbers, and years (*1876*). See separate entries under these headings.
- **Placement with quotes:** Commas always go inside quotation marks.
- **With full dates:** When a phrase refers to a month, day and year, set off the year with a comma: *Feb. 14, 2020, is the target date.*

Capitalization

In general, avoid unnecessary capitalization. Use a capital letter only if you can justify it by one of the principles listed here.

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If there is no relevant listing in the AP Stylebook for a particular word or phrase, consult [Merriam-Webster](#) online dictionary. Use lowercase if the dictionary lists it as an acceptable form for the sense in which the word is being used.

Some basic principles:

- **Proper nouns:** Capitalize nouns that constitute the unique identification for a specific person, place, or thing: *John, Mary, America, Boston, England.*
- **Proper names:** Capitalize common nouns such as party, river, street and west when they are an integral part of the full name for a person, place or thing: *Democratic Party, Mississippi River, Fleet Street, West Virginia.*
- **Plural uses:** Lowercase the common noun elements of names in plural uses: *the Democratic and Republican parties, Main and State streets, lakes Erie and Ontario.* Exception: plurals of formal titles with full names are capitalized: *Presidents Jimmy Carter and Gerald R. Ford.*
- **Sentences:** Capitalize the first word in a statement that stands as a sentence.

- **Titles:** Capitalize formal titles when used immediately before a name. Lowercase formal titles when used alone or in constructions that set them off from a name by commas. Always use lowercase for terms that are job descriptions rather than formal titles.

Sentences/Spacing

Use a single space between sentences.

Abbreviations

- **Before a name:** Abbreviate titles when used before a full name: Dr., Gov., Lt. Gov., Mr., Mrs., Rep., the Rev., Sen. and certain military designations listed in the military titles entry.
- **After a name:** Abbreviate junior or senior after an individual's name. Example: John Smith Jr. Abbreviate company, corporation, incorporated and limited when used after the name of a corporate entity. See AP Stylebook entries under these words and company names.

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- **With dates or numerals:** Use the abbreviations A.D., B.C., a.m., p.m., No. and abbreviate certain months (Jan., Feb., Aug., Sept., Oct., Nov., Dec.) when used with the day of the month. For example: *In 450 B.C.; at 9:30 a.m.; in room No. 6; on Sept. 16.*
- Ampersands are used only when they are part of a company's or publication's title, such as *U.S. News & World Report*. Use "and" instead of an ampersand when referring to departments, offices or agencies.

Dates and Times

- Abbreviate months with six or more letters if they are used with a specific date. Spell out those with five or fewer letters. Examples: *Aug. 13, June 6, May 31*

- Spell out the month when it is used without a specific date. Examples: *In September the football team ... The class begins in February 2015.*
- For days of the month, use only numerals. Do not use "2nd," "3rd" or "4th." Examples: *Aug. 2, Sept. 3, April 4.*
- Do not abbreviate days of the week. Examples: *Monday, Wednesday. The next game is Friday, Oct. 11.*
- Use numerals, a space, lowercase letters and periods for a.m. and p.m. Do not use extra zeros on times. Examples: *7 p.m., 10 a.m., 1:45 p.m.*
- Use noon and midnight rather than 12 a.m. or 12 p.m. Examples: *The club will meet at noon. The event ends at midnight.*