



51A Middle Street Newburyport MA 01950
Phone: 800-588-7039
contact@bhfe.com www.bhfe.com

Course Information

Course Title: *Ethics for Accountants: Florida #11467 (2023)*

Number of CPE credits recommended for this course:

CPA Hours Approved: 4

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour.

Florida Department of Business and Professional Regulation Ethics Provider #: 004761

National Registry of CPE Sponsors ID Number: 107615.

Course Description

This course meets the ethics CPE requirement for CPAs licensed in Florida. It covers current ethical issues and special topics in the accounting profession, an introduction to the latest edition of the AICPA Code of Professional Conduct, and the current Florida State Board of Accountancy Administrative Rules (61H1-21 through 61H1-26) with selected cross-references to the AICPA Rules. Numerous examples and case studies are included, as well as the Florida Board of Accountancy Rules 61H1-33, 34, 36, and 39 and the Florida State Statutes, Chapters 455 and 473.

Course Content

Publication/Revision date: 1/1/2023

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Final exam (online): 20 questions (multiple-choice).

Program Delivery Method: (NASBA) QAS Self-Study/Interactive

Subject Codes/Field of Study: CPE: Professional/Regulatory Ethics

Course Level, Prerequisites, and Advance Preparation Requirements

Level: Overview Prerequisites: None Preparation: None

Instructions for Taking This Course

- Log in to your secure account at www.bhfe.com. Go to "My Account."
- You must complete this course within one year of purchase (If the course is "Expired," contact us and we will add the latest edition of the course to your account (no charge).
- **To retain the course-PDF after completion (for future reference) and to enable enhanced navigation:** From "My Account," Download and save the course-PDF to your computer. This will enable the search function (Menu: Edit>Find) and bookmarks (icon on left side of document window).
- **Complete the course by** following the learning objectives listed for the course, studying the text, and, if included, studying the review questions at the end of each major section (or at the end of the course).
- **Once you have completed studying the course** and you are confident that the learning objectives have been met, answer the final exam questions (online).

Instructions for Taking the Online Exam

- Log in to your secure account at www.bhfe.com. Go to "My Account."
- A passing grade of at least **80%** is required on the exam for this course.
- You will have three attempts to pass the exam (call or email us after three unsuccessful attempts for instructions).
- The exam is not timed, and it does not need to be completed in one session.
- For a printed copy of the exam questions, open the exam and press "Print Exam."
- Once you pass the exam, the results (correct/incorrect answers) and certificate of completion appear in "My Account." A confirmation email is also sent.
- CFP Board and IRS credit hours, if applicable, are reported on Tuesdays and at the end of the month.

Have a question? Call us at 800-588-7039 or email us at contact@bhfe.com.

Learning Assignments and Objectives

After studying the assignments, you should be able to meet the objectives listed below.

Assignment:

I. Current Ethical Issues in the Accounting Profession

Objectives:

1. Define ethics in the context of being ethical versus acting ethically.
2. Identify the types of accounting services in which the fiduciary standard applies.
3. Recognize the circumstances under which conflicts of interest can arise when a variety of accounting services are offered by a CPA or firm.
4. Differentiate between rules-based, principles-based, and objectives-oriented accounting.

Assignment:

II. AICPA Code of Professional Conduct

Objectives:

5. Recognize the primary components that serve as the foundation of the AICPA ethical standards.
6. Differentiate between the AICPA *Principles of the Code of Professional Conduct*.

Assignment:

III. Florida Board of Accountancy Rules

Objective:

7. Recognize the general provisions of the Rules of the Board of Regents.

Assignment:

IV. Glossary of Florida Terminology

Objective:

8. Define the key terms used in the Florida Statutes and Florida Board of Accountancy Administrative Rules.

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Table of Contents

| | |
|--|-----------|
| Course Information | ii |
| Learning Assignments and Objectives | iv |
| Table of Contents | v |
| Section I. Current Ethical Issues in the Accounting Profession | 1 |
| Understanding Ethics | 1 |
| A Definition of Ethics | 1 |
| How do you act when no one is looking? | 1 |
| Special Topics: Managing Ethics | 2 |
| Analytical Model for Ethical Decisions..... | 2 |
| Special Topics: Regulatory Ethics..... | 3 |
| Fiduciary Standard of Care | 3 |
| Managing Conflicts of Interest When Providing a Range of Services | 3 |
| Objectives-Oriented Accounting | 6 |
| Review Questions | 11 |
| Section II. AICPA Code of Professional Conduct | 12 |
| Overview of the AICPA Code of Professional Conduct | 12 |
| Applicability | 12 |
| Principles of Professional Conduct | 12 |
| Rules Are Not Enough..... | 12 |
| The AICPA Principles..... | 13 |
| ET Section 0.300.010 - Preamble | 13 |
| ET Section 0.300.020 - Responsibilities | 13 |
| ET Section 0.300.030 - The Public Interest | 13 |
| ET Section 0.300.040 - Integrity | 13 |
| ET Section 0.300.050 - Objectivity and Independence | 14 |
| ET Section 0.300.060 - Due Care | 14 |
| ET Section 0.300.070 - Scope and Nature of Services | 14 |
| Using the Principles in Practice..... | 14 |
| Independence, Integrity, and Objectivity: The Core Values of the Accounting Profession | 18 |
| Rules of the Code of Professional Conduct | 18 |
| Review Questions | 19 |
| Section III. Florida Board of Accountancy Rules (61H1-21-61H1-26) | 20 |
| Note to Reader - Organization of the Florida Board of Accountancy Section: | 20 |
| Independence..... | 20 |
| Introduction to Independence | 20 |
| What Is Independence? | 20 |
| AICPA Conceptual Framework for Analyzing Threats to Independence | 20 |
| Florida 61H1-21.001 Independence..... | 22 |
| Standards for Determining Independence in the Practice of Public Accountancy for CPAs | |
| Practicing Public Accountancy in the State of Florida | 23 |
| Integrity and Objectivity | 45 |
| 61H1-21.002 Integrity and Objectivity. | 45 |
| Ethical Conflicts (AICPA 1.000.020)..... | 45 |
| Examples of Conflicts of Interest | 47 |
| Example of an Ethical Issue Relating to Integrity and Objectivity | 48 |
| Commissions, Referral Fees, and Contingent Fees | 49 |
| 61H1-21.003 Commissions or Referral Fees | 49 |
| 61H1-21.005 Contingent Fees | 49 |
| Examples of Instances Where a Contingent Fee Would Be Permitted | 50 |
| Example of a Circumstance Where a Contingent Fee Would Not Be Permitted | 50 |
| Client Request for Second Opinion..... | 50 |
| C61H1-21.006 Communication with Client of Another Certified Public Accountant. | 50 |
| Competence and Technical Standards | 51 |
| 61H1-22.001 Competence (General Standards)..... | 51 |

| | |
|---|-----------|
| Example of a Violation of Competence and Technical Standards–Auditing Standard | 52 |
| The AICPA Interpretation Regarding Competence | 52 |
| Responsibilities to Clients | 54 |
| 61H1-23.001 Confidential Client Information..... | 54 |
| Selected AICPA Ethical Rulings on Confidential Client Information..... | 54 |
| AICPA Ethical Ruling on Third-party providers | 54 |
| Example of an Issue Relating to Confidential Client Information | 55 |
| 61H1-23.002 Records Disposition Responsibility..... | 55 |
| AICPA Terminology: Records | 56 |
| AICPA Interpretation on Client Requests for Records | 56 |
| of How Certain Records Should be Treated | 58 |
| Advertising and Solicitation | 59 |
| 61H1-24.001 Advertising..... | 59 |
| 61H1-24.002 Solicitation (Repealed) | 60 |
| Responsibility for Other Persons..... | 60 |
| 61H1-25.001 Responsibility for Other Persons (Repealed)..... | 60 |
| Firm Name, Form of Practice, Firm Licensure | 60 |
| 61H1-26.001 Form of Practice and Name-Shared Office Space..... | 60 |
| 61H1-26.002 Minimum Capitalization or Adequate Public Liability Insurance for Florida Firms with the | |
| Exception of a Sole Proprietorship..... | 62 |
| 61H1-26.003 Licensure of Firm Names..... | 64 |
| 61H1-26.004 Licensure of Changes by Firms..... | 64 |
| 61H1-26.005 Address of Record..... | 65 |
| Review Questions | 66 |
| Case Studies | 68 |
| 1. Stop Thief! The Case of the Almost Stolen Clients..... | 68 |
| 2. Oops! The Case of the Harmless Mistakes..... | 70 |
| 3. Do You Have What It Takes? The Case of the Inadequate Accountant..... | 71 |
| Section IV. Glossary of Florida Terminology | 74 |
| 61H1-20 Terminology Used in the Florida Board of Accountancy Rules..... | 74 |
| 61H1-20.001 Definitions..... | 74 |
| 61H1-20.002 "Attest to the Reliability or Fairness of Presentation," "Expression of Opinion."..... | 75 |
| 61H1-20.003 Client (Repealed)..... | 75 |
| 61H1-20.004 Enterprise..... | 75 |
| 61H1-20.005 Financial Statements..... | 75 |
| 61H1-20.0051 Assembled Financial Statements (Repealed)..... | 76 |
| 61H1-20.0052 Offer to Perform or Perform Services Involving Assembled Financial Statements (Repealed).... | 76 |
| 61H1-20.0053 Standards for Assembled Financial Statements (Repealed)..... | 76 |
| 61H1-20.006 Firm or Firms of Certified Public Accountants (Repealed)..... | 76 |
| 61H1-20.007 Generally Accepted Accounting Principles (Repealed) | 76 |
| 61H1-20.008 Generally Accepted Auditing Standards (Repealed) | 76 |
| 61H1-20.009 Standards for Accounting and Review Services (Repealed)..... | 76 |
| 61H1-20.0092 Government Auditing Standards (Repealed)..... | 76 |
| 61H1-20.0093 Rules of the Auditor General..... | 76 |
| 61H1-20.0095 Standards for Consulting Services (Repealed)..... | 78 |
| 61H1-20.0096 Services for Tax Practice (Repealed)..... | 78 |
| 61H1-20.0097 Standards for Personal Financial Planning (Repealed)..... | 78 |
| 61H1-20.0098 Standards for Valuation Services (Repealed)..... | 78 |
| 61H1-20.0099 Standards for Attestation Engagements (Repealed) | 78 |
| 61H1-20.010 Engagement..... | 78 |
| 61H1-20.013 Employee..... | 78 |
| 61H1-20.016 Non-CPA Shareholders, Partners, and Members..... | 78 |
| Terminology Used in the Standards for Determining Independence..... | 79 |
| Appendix I. Florida Board of Accountancy Rules 61H1-33, 34, 36, 39 | 82 |
| 61H1-33 Reestablishment of Professional Knowledge and Competency | 82 |
| 61H1-33.001 Certified Public Accountants Required to Comply with this Chapter..... | 82 |
| 61H1-33.002 Organization and Administration..... | 82 |
| 61H1-33.003 Continuing Professional Education..... | 83 |
| 61H1-33.0031 Continuing Professional Education/Ethics..... | 87 |
| 61H1-33.0035 Continuing Professional Education/Governmental Auditing..... | 87 |

| | |
|---|------------|
| 61H1-34 Persons Other Than Certified Public Accountants | 88 |
| 61H1-34.001 Preparation of Financial Statements by Persons Other than Active or Inactive CPAs..... | 88 |
| 61H1-34.002 Notice to Public by Non-Licensed Persons..... | 89 |
| 61H1-36 Discipline | 89 |
| 61H1-36.002 Return of Certificates or Licenses..... | 89 |
| 61H1-36.003 Time for Payment of Civil Penalties..... | 89 |
| 61H1-36.004 Disciplinary Guidelines; Range of Penalties; Aggravating and Mitigating Circumstances. | 90 |
| 61H1-36.005 Citations..... | 91 |
| <i>Amended 12-7-93, 5-23-94, 8-16-99, 5-11-03, 7-23-06, 7-28-10, 10-13-22.</i> | 93 |
| 61H1-36.0055 Minor Violation, Notice of Non-Compliance | 93 |
| 61H1-36.006 Mediation..... | 94 |
| 61H1-39 Peer Review | 94 |
| 61H1-39.001 Definitions..... | 94 |
| 61H1-39.002 Peer Review Program Standards. | 95 |
| 61H1-39.003 Peer Review Administering Entities..... | 95 |
| 61H1-39.004 Peer Review Oversight Committee Composition and Responsibilities..... | 96 |
| 61H1-39.005 Compliance with Peer Review Requirements..... | 97 |
| Appendix II. Florida Statutes, Chapters 455 and 473..... | 99 |
| Chapter 455 - Business and Professional Regulation: General Provisions..... | 99 |
| 455.224 Authority to issue citations..... | 99 |
| 455.225 Disciplinary proceedings | 100 |
| 455.2255 Classification of disciplinary actions | 103 |
| 455.227 Grounds for discipline; penalties; enforcement..... | 104 |
| 455.2273 Disciplinary guidelines..... | 107 |
| 455.2274 Criminal proceedings against licensees; appearances by department representatives. | 108 |
| 455.2275 Penalty for giving false information..... | 108 |
| 455.2277 Prosecution of criminal violations | 108 |
| 455.228 Unlicensed practice of a profession..... | 108 |
| 455.2281 Unlicensed activities; fees; disposition | 110 |
| 455.2285 Annual report: finances, administrative complaints, disciplinary actions, recommendations | 111 |
| 455.2286 Automated information system..... | 111 |
| 455.229 Public inspection of information required from applicants; exceptions; examination hearing | 112 |
| 455.232 Disclosure of confidential information..... | 112 |
| Chapter 473-Regulation of Professions and Occupations: Public Accountancy | 113 |
| Table of Contents (Statutes not included in course are noted)..... | 113 |
| 473.301 Purpose..... | 113 |
| 473.302 Definitions..... | 114 |
| 473.303 Board of Accountancy | 115 |
| 473.3035 Division of Certified Public Accounting | 116 |
| 473.304 Rules of board; powers and duties; legal services | 116 |
| 473.309 Practice requirements: partnerships, corporations, limited liability companies; business entities practicing public accounting | 116 |
| 473.311 Renewal of license | 118 |
| 473.312 Continuing education..... | 118 |
| 473.3125 Peer Review..... | 119 |
| 473.315 Independence, technical standards..... | 120 |
| 473.316 Communications between the accountant and client privileged | 120 |
| 473.318 Ownership of working papers..... | 122 |
| 473.319 Contingent fees | 122 |
| 473.3205 Commissions or referral fees..... | 123 |
| 473.321 Fictitious names | 123 |
| 473.322 Prohibitions; penalties | 123 |
| 473.323 Disciplinary proceedings | 124 |
| Appendix III. AICPA Glossary | 127 |
| Appendix IV. Answers and Explanations to Review Questions..... | 137 |
| Section I. Current Ethical Issues in the Accounting Profession | 137 |
| Section II. AICPA Code of Professional Conduct | 139 |
| Section III. Florida State Board of Accountancy Rules | 141 |
| Index | 146 |
| Endnotes | 147 |