



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

Course Information

Course Title: *Ethics for Accountants: Florida #11467-23*

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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