



51A Middle Street, Newburyport, MA 01950

Phone: 800-588-7039

contact@bhfe.com

www.bhfe.com

Course Information

Course Title: *Behavioral Ethics*

#375524

Number of continuing education credit hours recommended for this course:

CIMA[®], CPWA[®], RMA[®]: 2 (ethics) Course # 24BCNHF001, IWI CE Sponsor ID#

222740. **CPA: 2** All states.

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

National Registry of CPE Sponsors ID Number: 107615.

Sponsor numbers for states requiring sponsor registration

Florida Division of Certified Public Accountancy: 0004761 (Ethics #0011467)

Hawaii Board of Accountancy: 14003

New York State Board of Accountancy: 002146

Ohio State Board of Accountancy: CPE .51PSR

Pennsylvania Board of Accountancy: PX178025

Texas State Board of Accountancy: 009349

Course Description

Managers must routinely make decisions where there are ethical considerations. *Behavioral Ethics* provides guidance for how to proceed through these tangled situations. It does so by discussing the different theories of how people deal with ethical dilemmas and goes on to cover a number of issues that can impact these decisions. Examples of these issues are contextual factors, the ethical infrastructure of a business, the role of leaders, and employee interactions with management. The course also addresses the fraud triangle, fraud addiction, whistleblowing, and several similar topics.

Course Content

Publication/Revision date: 10/13/2022.

Author: Steven M. Bragg, CPA.

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

Program Delivery Method: Self-Study (NASBA QAS)

Subject Codes/Field of Study

NASBA (CPA): Behavioral Ethics; IWI: Ethics

Course Level, Prerequisites, and Advance Preparation Requirements

Program level: Overview

Prerequisites: None

Advance Preparation: None

Learning Assignment & Objectives

- Identify the categories of ethical positions that a person may hold.
- Specify the different types of core virtues.
- Recognize the different types of ethical weaknesses in a business environment.
- Recall the impact on ethics of the different types of organizational structures.
- Specify the theories associated with catching improper employee behavior.
- Identify the components of a fair decision making process.
- Recall the characteristics of a leader who is more likely to be followed by employees.
- Identify phrases that may be considered euphemisms.
- Specify the effects of blanketing an organization with too many rules.
- Recall some of the rationalizations used when someone commits fraud.

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 **70%** 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.

About the Author

Steven Bragg, CPA, has been the chief financial officer or controller of four companies, as well as a consulting manager at Ernst & Young. He received a master's degree in finance from Bentley College, an MBA from Babson College, and a Bachelor's degree in Economics from the University of Maine. He has been a two-time president of the Colorado Mountain Club, and is an avid alpine skier, mountain biker, and certified master diver. Mr. Bragg resides in Centennial, Colorado. He has written more than 250 books and courses, including *New Controller Guidebook*, *GAAP Guidebook*, and *Payroll Management*.

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