



## COURSE INFORMATION

**Course Title:** *Ethics for Accountants*

**Recommended CPA CPE credits for this course: 2**

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

National Registry of CPE Sponsors ID Number (Beacon Hill Financial Educators): **107615**

### **Course Description:**

This course meets the ethics CPE requirement for licensed CPAs in states that require a general 2-hour course in regulatory or professional ethics. It covers ethics in the accounting profession and the current edition of the *AICPA Code of Professional Conduct*. For state-specific ethics requirements, professional conduct rules, and other regulations, visit our [Support](#) page on our website.

You can take this course each renewal cycle as we update it annually.

### **Course Content**

Publication/Revision date: 1/1/2025

Course book: *Ethics for Accountants* by ©2025 Beacon Hill Financial Educators, Inc.

Final exam (online): 10 questions (multiple-choice).

This course is accepted in the following states where two hours in general professional ethics CPE is required: **AL, KS, KY, MI, MO, MT, and SC.**

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

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

**Course Level, Prerequisites, and Advance Preparation Requirements:**

Level: Overview Prerequisites: None Preparation: None

## Instructions for Taking This Course

- 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

- Go to “My Account” and locate this course in your Active Courses list.
- Click “View Course,” then “Course Exam,” then “Open Exam.” (You can print the exam questions for reference purposes using the “Print Exam Questions” link.)
- 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.
- 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](mailto:contact@bhfe.com).

# LEARNING ASSIGNMENTS AND OBJECTIVES

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

## I. Current Ethical Issues in the Accounting Profession

### Objectives:

1. Define ethics in the context of being ethical versus acting ethically.

## II. AICPA Code of Professional Conduct

### Objectives:

2. Recognize the primary components that serve as the foundation of the AICPA ethical standards.
3. Recognize the AICPA *Principles* of the *Code of Professional Conduct*.
4. Recognize the AICPA *Rules* of the *Code of Professional Conduct*.

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