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FINANCIAL EDUCATORS

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COURSE INFORMATION

Course Title: *Ethics for Accountants: Arizona* #590723

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.

National Registry of CPE Sponsors ID Number: 107615.

Course Description

This course meets the ethics CPE requirement for CPAs licensed in Arizona:

Complete four hours in the subject area of ethics, consisting of a minimum of one hour in each of the following:

- *Ethics related to the practice of accounting including the American Institute of Certified Public Accountants Professional Code of Conduct*
- *The Arizona State Board of Accountancy statutes and administrative rules (see Admin Code, R4-1-453 (C)(4)).*

The course covers the latest edition of the AICPA Code of Professional Conduct, the Arizona Statutes (Articles 1 through 3) and the Board of Accountancy Administrative Code (Article 4). Case studies and illustrative examples are provided.

Course Content

Publication/Revision date: 1/1/2023

Course book: *Ethics for Accountants: Arizona* ©2023 by Beacon Hill Financial Educators, Inc.

Final exam: 20 questions (multiple-choice).

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

Subject Codes/Field of Study: CPE: Professional and 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 **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.

LEARNING ASSIGNMENTS AND OBJECTIVES

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

Assignment:

I. Current Ethical Issues in the Accounting Profession

Objective:

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

Assignment:

II. AICPA Code of Professional Conduct

Objectives:

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

Assignment:

III. Arizona State Board of Accountancy Statutes and Administrative Code

Objectives:

- Define the primary responsibilities of the Arizona Board of Accountancy.
- Define the licensing requirements for practicing in the state of Arizona.
- Recognize the primary rules in the Arizona Code of Professional Conduct

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