



BEACON HILL
FINANCIAL EDUCATORS

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COURSE INFORMATION

Course Title: *Ethics for Accountants: Arkansas#590824*

Number of CPE credits recommended for this course

CPA Hours Approved: 3

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.

License holders must complete at least 4 hours of CPE in the area of accounting professional conduct and ethics during the 36-months immediately preceding the expiration date of their current license. *Ethics for Accountants: Arkansas* provides three of the four CPE credit hours required.

The remaining one hour of CPE must be based on Arkansas State Board of Public Accountancy specific laws and rules. This requirement may be satisfied by completing a web based course via the [Board's website](#) or attending group training taught by a board member, board staff member, or a designee of the Board'

Course Description

Ethics for Accountants: Arkansas covers current ethical issues and special topics in the accounting profession and the current edition of the AICPA Code of Professional Conduct (with examples and case studies).

Course Content

Publication/Revision date: 1/1/2024

Course: *Ethics for Accountants: Arkansas* ©2024 by Beacon Hill Financial Educators, Inc.
Final exam: 15 questions (multiple-choice).

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

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

Section I. Current Ethical Issues in the Accounting Profession

Objectives:

- Define ethics in the context of being ethical versus acting ethically.
- Identify the types of accounting services in which the fiduciary standard applies.

Section II. AICPA Code of Professional Conduct

Objectives:

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

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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 |
| Fiduciary Standard of Care | 3 |
| Review Questions | 4 |
| Section II. AICPA Code of Professional Conduct | 5 |
| Preface: Applicability and Principles of Professional Conduct | 5 |
| Applicability | 5 |
| The AICPA Principles | 5 |
| Using the Principles in Practice | 7 |
| Part One of the AICPA Code: Members in Public Practice | 10 |
| Rules Are Not Enough | 10 |
| The Conceptual Framework Approach | 12 |
| Ethical Conflicts | 14 |
| Rules of the Code of Professional Conduct | 15 |
| Independence, Integrity, and Objectivity: The Core Values of the Accounting Profession | 15 |
| 1.100 Integrity and Objectivity Rule | 15 |
| 1.200 Independence Rule | 20 |
| 1.300 General Standards | 37 |
| 1.400 Acts Discreditable Rule | 42 |
| 1.500 Fees and Other Types of Remuneration | 46 |
| 1.600 Advertising and Other Forms of Solicitation Rule | 49 |
| 1.700 Confidential Client Information Rule | 50 |
| 1.800 Form of Organization and Name Rule | 52 |
| Review Questions | 54 |
| Appendix I. AICPA Glossary | 57 |
| Appendix II. Answers and Explanations to Review Questions | 68 |
| Section I. Current Ethical Issues in the Accounting Profession | 68 |
| Section II. AICPA Code of Professional Conduct | 69 |
| Index | 75 |
| Endnotes | 76 |