



COURSE INFORMATION

Course Title: *Ethics for Accountants: Delaware* #591225
For 2023 Renewal Period (7/1/2023 – 6/30/2025)

Number of CPE credits recommended for this course:

CPA: 4

This course is approved by the Delaware State Board of Accountancy.

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.

Delaware Board of Accountancy, Delaware-Specific Ethics Course Approval # ACC-AC-071723-064798 (through June 30, 2025).

Course Description

The course meets the Delaware State Board of Accountancy ethics continuing education requirement for public accountants and certified public accountants who are holders of active permits to practice in Delaware. The course covers the latest Delaware Code (License Law) and Administrative Code (Rules and Regulations), and the AICPA Code of Professional Conduct. Case studies are provided to help illustrate the Delaware laws and regulations.

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

Subject Codes/Field of Study: CPE: Regulatory Ethics

Course Content

Publication/Revision date: 11/20/2024 for the 2023 Renewal Period (7/1/2023 – 6/30/2025)

Course text: *Ethics for Accountants: Delaware* ©2024 by Beacon Hill Financial Educators, Inc.
Final exam (online): 20 questions (multiple-choice).

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 OBJECTIVES

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

Assignment:

I. Delaware Code (License Law) and the Delaware Administrative Code (Rules and Regulations)

Objectives:

1. Identify the statutory powers and duties of the Delaware Board of Accountancy
2. Define the key terms applicable to the Delaware Code (License Law) and the Delaware Administrative Code (Rules and Regulations).
3. Recognize the Board's Rules and Regulations with respect to professional conduct.
4. Recognize the law and regulations concerning the use of designations.
5. List the requirements for obtaining and renewing a permit to practice certified public accountancy in Delaware.
6. List the requirements for holding a permit to practice public accountancy in Delaware.
7. List the requirements for obtaining and renewing a firm permit to practice in Delaware.
8. Differentiate between the working paper documents that must be furnished to a client and the documents that can be retained by a permit holder.
9. Recognize the Board's disciplinary process and sanctions.
10. Identify the requirements pertaining to substantial equivalency.
11. Recognize the recent changes in licensure law and the Board's regulations.

Assignment:

II. AICPA Code of Professional Conduct

Objectives:

1. Recognize the primary components that serve as the foundation of the AICPA ethical standards.
2. List and distinguish between the AICPA Principles of Professional Conduct.
3. List and distinguish between the AICPA Rules of the Code of Professional Conduct.

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