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FINANCIAL EDUCATORS

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COURSE INFORMATION

Course Title: *Ethics for Accountants: North Carolina 593424*

Recommended CPE credits for this course

CPA: 1 (50 CPE minutes)

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** (NASBA QAS Self-Study /Interactive)

Course Description:

This course meets the annual 50 CPE minute (1 CPE Hour) ethics requirement for CPAs in North Carolina. It covers ethics in the accounting profession and the current edition of the AICPA Code of Professional Conduct.

This course is an interactive self-study course and meets the NASBA QAS Self-Study standard.

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

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

Subject Codes/Field of Study: Regulatory/Professional Ethics

Course Content

Publication/Revision date: 1/1/2024

Course book: *Ethics for Accountants* by Beacon Hill Financial Educators, Inc.
Final exam (online): 5 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 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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