



51A Middle Street, Newburyport, MA 01950
Phone: 800-588-7039
contact@bhfe.com www.bhfe.com

COURSE INFORMATION

Course Title: *Ethics for Washington CPAs 2025*

Course Number: #595125

Recommended number of CPE credit hours for this course: **4**

Approved by the Washington State Board of Accountancy for 2025 as meeting the minimum requirements of WAC 4-30-134 (1)(c)(ii) and WAC 4-30-132 (7), which requires four CPE hours in the subject area of professional ethics and regulations with specific application to the practice of public accounting in Washington State.

In accordance with the standards of the National Registry of CPE, CPE credits have been granted based on a 50-minute hour. National Registry of CPE Sponsors ID Number: 107615.

Course Description

This course must be completed by December 31, 2025.

Ethics for Washington CPAs 2025 meets the four-hour ethics CPE requirement for CPAs licensed in the state of Washington.

Section I covers the *Washington State Board of Accountancy Administrative Rules*, including the role of the Board, administrative policies, disciplinary policies, and requirements for the continued competency of licensees and firms.

Also covered are recent changes in the Board's rules and policies.

Section II covers the Washington State Board of Accountancy rules pertaining to ethics and prohibited practices and the current AICPA Code of Professional Conduct. Key comparisons are made between the AICPA Code and the Washington Rules and Statutes. Examples and case studies are used to illustrate the most important rules and interpretations.

Course Content

Publication/revision date: 1/1/2025

Course book: ©2025 by Beacon Hill Financial Educators, Inc.

Final exam (online): 20 questions (multiple-choice).

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

- Log in to your secure account at www.bhfe.com. Go to "My Account."
- You must complete this course by December 31, 2025.
- 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.

Assignment:

Section I Application to the Practice of Public Accounting in Washington State

Objectives:

1. Recognize the administrative responsibilities of the Board.
2. Define the requirements for initial and continued licensure.
3. Define the Requirements for Continuing Competency.

Assignment:

Section II Professional Conduct: Washington State and the AICPA and Section III
Case Studies

Objectives:

1. Define ethics in the context of being ethical versus acting ethically.
2. Recognize the principles that serve as a framework of ethical guidance in the accounting profession.
3. Differentiate between the rules of professional conduct of Washington State and the AICPA.

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