



Course Information

Course Title: *Accountant Ethics for Colorado 2025*

#596225

Recommended CPE credits for this course

CPA: 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 4-hour course is designed to meet the Ethics and 2-hour CR&R requirement of the Colorado State Board of Accountancy (the "Board"). In this course, we explore ethical principles and values, noting how contextual factors and other issues may cause a person to adopt skewed or incorrect ethical positions. The course then covers ethical reasoning and its application to common accounting dilemmas. This course also discusses the Colorado Statutes and Rules that pertain to CPAs licensed to practice in the State of Colorado. Students will become familiar with the Colorado Revised Statutes, the Rules of the State Board of Accountancy, and the Policies adopted by the Board currently in effect and how the statutes, rules, and policies pertain to them.

Course Content

Publication/Revision date: 12/24/2024

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

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

Subject Codes/Field of Study: 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.

Have a question? Call us at 800-588-7039 or email us at contact@bhfe.com.

Learning Objectives

- Recall the component parts of the study of ethics.
- Identify the main aspects of virtue ethics.
- Recall the various rationalizations used for committing fraud.
- Recognize the organizational structure in which employees are pressured the most to accept the direction of management.
- Specify the situations under which employees may violate their own ethical standards.
- Recall the dispositions that can cause a person to engage in incorrect ethical reasoning.
- Specify the requirements for certification as a CPA.
- Recall the possible violations of the test administration standards.
- Cite the extent of the experience requirement needed for the Board to issue a certificate.
- Specify the additional certificate requirement(s) needed for those who issue attest or compilation reports.
- Describe the disposition of the various types of certificates.
- Identify the requirements for converting a certificate to retired status.
- Recall the options available to the Board for making findings following an investigation.
- Specify the enforcement procedure for subpoenas.

About the Author

- **Steven Bragg, CPA**, has been the chief financial officer or controller of four companies, as well as a consulting manager at Ernst & Young. He received a master's degree in finance from Bentley College, an MBA from Babson College, and a Bachelor's degree in Economics from the University of Maine. He has been a two-time president of the Colorado Mountain Club, and is an avid alpine skier, mountain biker, and certified master diver. Mr. Bragg resides in Centennial, Colorado. He has written more than 250 books and courses, including *New Controller Guidebook*, *GAAP Guidebook*, and *Payroll Management*.

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