



**BEACON HILL**  
FINANCIAL EDUCATORS

51A Middle Street, Newburyport, MA 01950  
Phone: 800-588-7039  
contact@bhfe.com [www.bhfe.com](http://www.bhfe.com)

## COURSE INFORMATION

**Course Title:** *Ethics for Accountants*

**Recommended CPA CPE credits for this course: 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 course meets the ethics CPE requirement for licensed CPAs in states that require a general 4-hour course in regulatory or professional ethics. It covers ethics in the accounting profession and the current edition of the *AICPA Code of Professional Conduct*. For state-specific ethics requirements, professional conduct rules, and other regulations, visit our [Support](#) page on our website.

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

### **Course Content**

Publication/Revision date: 1/1/2024

Course: *Ethics for Accountants* ©2024 by Beacon Hill Financial Educators, Inc.

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

This course is accepted in the following states where four hours in general professional ethics CPE is required: **AK, CA, CO, CT, DC, HI, ID, IL, IN, IA, ME, MD, MA, NE, NV, NH, NM, OK, OR, PA, VT, WV.**

**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](http://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](http://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](mailto:contact@bhfe.com).

# LEARNING ASSIGNMENTS AND OBJECTIVES

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

## Assignment:

### I. Current Ethical Issues in the Accounting Profession

#### Objectives:

1. Define ethics in the context of being ethical versus acting ethically.
2. Identify the types of accounting services in which the fiduciary standard applies.
3. Recognize the circumstances under which conflicts of interest can arise when a variety of accounting services are offered by a CPA or firm.
4. Understand how the use of artificial intelligence raises ethical concerns in the accounting profession.

## Assignment:

### II. AICPA Code of Professional Conduct

#### Objectives:

5. Recognize the primary components that serve as the foundation of the AICPA ethical standards.
6. Recognize the AICPA *Principles* of the *Code of Professional Conduct*.
7. Recognize the AICPA *Rules* of the *Code of Professional Conduct*.

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