



BEACON HILL
FINANCIAL EDUCATORS

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COURSE INFORMATION

Course Title: *Ethics for Accountants: Arizona* #590725

Number of CPE credits recommended for this course:

CPA Hours Approved: 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 CPAs licensed in Arizona:

Complete four hours in the subject area of ethics, consisting of a minimum of one hour in each of the following:

- *Ethics related to the practice of accounting including the American Institute of Certified Public Accountants Professional Code of Conduct*
- *The Arizona State Board of Accountancy statutes and administrative rules (see Admin Code, R4-1-453 (C)(4)).*

The course covers the latest edition of the AICPA Code of Professional Conduct, the Arizona Statutes (Articles 1 through 3) and the Board of Accountancy Administrative Code (Article 4). Case studies and illustrative examples are provided.

Course Content

Publication/Revision date: 12/5/2024

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

Final exam: 20 questions (multiple-choice).

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

Subject Codes/Field of Study: CPE: Professional and 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.
- 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 following you should be able to meet the objectives listed below.

Assignment:

I. Current Ethical Issues in the Accounting Profession

Objective:

- Define ethics in the context of being ethical versus acting ethically.

Assignment:

II. AICPA Code of Professional Conduct

Objectives:

- Recognize the primary components that serve as the foundation of the AICPA ethical standards.
- Differentiate between the AICPA *Principles of the Code of Professional Conduct*.

Assignment:

III. Arizona State Board of Accountancy Statutes and Administrative Code

Objectives:

- Define the primary responsibilities of the Arizona Board of Accountancy.
- Define the licensing requirements for practicing in the state of Arizona.
- Recognize the primary rules in the Arizona Code of Professional Conduct

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TABLE OF CONTENTS

Course Information	ii
Learning Assignments and Objectives	iv
Table of Contents	v
Section I. Introduction.....	1
A Definition of Ethics	1
How do you act when no one is looking?	1
Principles, Rules, and Ethical Dilemmas.....	1
Managing Ethics	2
Analytical Model for Ethical Decisions	2
Review Questions.....	4
Section II. AICPA Code of Professional Conduct	5
Overview of the AICPA Code of Professional Conduct.....	5
Applicability	5
Principles of Professional Conduct.....	5
Rules Are Not Enough	5
The AICPA Principles	6
ET Section 0.300.010 - Preamble	6
ET Section 0.300.020 - Responsibilities	6
ET Section 0.300.030 - The Public Interest	6
ET Section 0.300.040 - Integrity	6
ET Section 0.300.050 - Objectivity and Independence	6
ET Section 0.300.060 - Due Care	6
ET Section 0.300.070 - Scope and Nature of Services	7
Using the Principles in Practice	7
Independence, Integrity, and Objectivity: The Core Values of the Accounting Profession.....	10
Rules of the Code of Professional Conduct	10
The Conceptual Framework Approach	10
Identifying Ethical Conflicts	11
Review Questions.....	12
Section III. Arizona State Board of Accountancy.....	13
32-703. Powers and Duties; Rules; Executive Director; Advisory Committees and Individuals	13
Arizona Statutes Article 2: Certification and Registration.....	13
32-730. Biennial Registration; Continuing Professional Education	13
32-730.01. Inactive Status; Exception.....	14
32-730.02. Canceled Status.....	14
32-730.03. Expired Status.....	14
32-730.04. Retired Status	15
Firms Practicing Accounting in Arizona (Board FAQ)	15
Arizona Administrative Code: Article 4: Regulation.....	20
AZ Reg 4-1-453. Continuing Professional Education.....	20
Arizona CPE Requirements	20
CPE Credit Hour Measurement	20
Qualifying Programs	21
CPE Reporting Requirements	22
Reporting CPE Online	22
Record Retention	23
CPE Audit	23
Exemptions	23
CPE Deficiency	23
Non-resident Registrant Seeking Renewal of a Certificate	23
AZ Reg 4-1-454: Peer Review	24
AZ Reg 4-1-455.03 (D) Professional Conduct: Specific Responsibilities and Practices: Communications	24
AZ Reg 4-1-456: Reporting Practice Suspensions and Violations	24
Professional Conduct and Standards.....	25
Introduction	25
AZ Reg 4-1-455.01. Professional Conduct: Definitions; Interpretations	26

Independence, Integrity, and Objectivity	26
The Core Values of the Accounting Profession	26
Integrity and Objectivity	26
AICPA Integrity and Objectivity Rule	26
AICPA Interpretations on Integrity and Objectivity	26
Independence	30
AICPA Independence Rule	30
AICPA Interpretations on Independence	30
AICPA Interpretations of the Independence Rule	34
General Standards	44
AZ Reg 4-1-455.02. Professional Conduct: Competence and Technical Standards	44
AICPA General Standards Rule	45
Compliance with Standards Rule	47
Accounting Principles Rule	47
Acts Discreditable	48
AZ Statute 32-746. Fraudulent audit practices; classification	48
AZ Statute 32-750. Injunction against unlawful act	49
AZ Statute 32-751. Actions to recover civil penalties	49
AZ Reg 4-1-455.03 (A), (E) Professional Conduct: Specific Responsibilities & Practices-Discreditable Acts	49
AZ Statute 32-744. Ownership and Custody of Working Papers and Records	49
AZ Reg 4-1-455.04. Professional Conduct: Records Disposition	50
AICPA Acts Discreditable Rule	50
Other Acts That Would Be Deemed Discreditable	53
Fees and Other Types of Remuneration	55
AICPA Fees and Other Types of Remuneration	55
Advertising and Solicitation	58
AZ Reg 4-1-455.03 (B). Professional Conduct: Specific Responsibilities & Practices-Advertising, Solicitation	58
AICPA Advertising and Other Forms of Solicitation Rule	58
Summary of Interpretations	58
Confidential Client Information	59
AZ Statute 32-749. Confidential nature of information acquired by accountants; privilege; conditions for disclosure; public records; exceptions	59
AICPA Confidential Client Information Rule	60
Form of Practice and Name	62
AZ Statute 32-747.CPA Designation; Title; Use; Unlawful Use	62
AZ Reg 4-1-455.03 (C) Professional Conduct: Specific Responsibilities & Practices: Form of Practice, Name	62
AICPA Form of Organization and Name Rule	63
Review Questions	65
Appendix I. Glossaries	67
Arizona Statutes Article 1: Board of Accountancy, 32-701-Definitions	67
AICPA Glossary	70
Appendix II. Answers and Explanations to Review Questions	84
Section I. Current Ethical Issues in the Accounting Profession	84
Section II. AICPA Code of Professional Conduct	84
Section III. Arizona Statutes and State Board of Accountancy Rules	86
Index	91
Endnotes	92