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## COURSE INFORMATION

### Course Title:

*Ethics for Accountants: Ohio Professional Standards and Responsibilities #593925*

### Recommended CPE credit for this course:

**CPA: 3**

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

**Ohio State Board of Accountancy: CPE.51 PSR**

### Course Description:

This course meets the 3-hour professional standards and responsibility CPE requirement for the state of Ohio. It covers current ethical issues in the accounting profession, the AICPA Code of Professional Conduct, Chapter 4701 of the Ohio Revised Code (ORC), and ACC 4701 of the Ohio Administrative Code (OAC). Accounting Board laws and rules that were recently amended are covered. Case studies and examples are also included.

### Course Materials

Publication/Revision date: 11/27/2024

Course book: Ethics for Accountants: Ohio Professional Standards and Responsibilities

Final exam: Fifteen questions (multiple-choice).

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

**Subject Codes/Field of Study:** Regulatory Ethics

### Course Level, Prerequisites, and Advance Preparation Requirements:

Level: Overview. Program is appropriate for professionals at all organizational levels.

Prerequisites: None

Advance 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 the importance of planning for the proper continuation of a practice in order to maintain quality services and protect client interests.

## **Assignment:**

### **II. AICPA Code of Professional Conduct**

#### **Objectives:**

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

## **Assignment:**

### **III. Accountancy Board of Ohio Professional Standards and Responsibilities**

#### **Objectives:**

7. Recognize the key Ohio Accounting Board laws.
8. Recognize the key Ohio Accounting Board rules.

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