



BEACON HILL
FINANCIAL EDUCATORS

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COURSE INFORMATION

Course Title: *Texas CPA Guidebook for Ethical Behavior* #594721

Recommended CPE credit hours for this course:

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

CPA: 4 (Approved by the Texas State Board of Accountancy for the State of Texas CPA Ethics requirement.)

Texas State Board of Accountancy Sponsor Number: 009349

Beacon Hill Financial Educators is registered with the Texas State Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the Board as to the quality of our CPE program.

National Registry of CPE Sponsors ID Number: 107615.

Program Delivery Method: Self-Study

Subject Codes/Field of Study: Regulatory Ethics

Course Description

A CPA is challenged in today's work world to not only serve his/her client or employer but also to protect the public interest by ensuring that there is transparency in financial reporting or there is fair administration of the tax laws. In balancing the two interests, a CPA may find him or herself in an ethical dilemma. This course covers not only basic ethical frameworks, but also specific rules governing CPA practice and responsibilities. It concludes with a section on how a CPA can put his or her ethics into action.

Course Content

Publication/Revision date: 12/31/2021

Author: Allison M. (Yee) McLeod, LL.M., JD, CPA

Final Exam (online): Twenty questions

Program Delivery Method: Self-Study)

Subject Codes/Field of Study

NASBA (CPA): Behavioral Ethics.

Course Level, Prerequisites, and Advance Preparation Requirements

Program Level: Basic.

This 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. 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 OBJECTIVES

Upon completion of this course, you should be able to:

1. To educate licensees in ethics of professional accounting as Texas CPAs.
2. To convey the intent of the Rules of Professional Conduct in the performance of professional accounting services/work, not to adhere to the mere technical compliance of such rules.
3. To assist the Texas CPA in applying ethical judgment in interpreting the rules and determining public interest. Public interest should be placed ahead of self-interest, even if it means a loss of job or client.
4. To review and discuss the Rules of Professional Conduct and their implications for persons in a variety of practices, including:
 - a. CPAs in client practice of public accountancy who perform attest and non-attest services per § 501.52.
 - b. CPAs employed in industry who provide internal accounting and auditing services.
 - c. CPAs employed in education or in government accounting or auditing.

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ABOUT THE AUTHOR

Allison M. (Yee) McLeod, LL.M., JD, CPA, is currently a Senior Lecturer at the University of North Texas in Denton, Texas. She received Bachelor of Business Administration and Juris Doctor degrees from Baylor University, and a Master of Legal Letters (LL.M.) degree specializing in Taxation from the Southern Methodist University School of Law. Professor McLeod has also studied British and Art History at the University of Sussex, England.

Prior to joining the UNT faculty in 2010, Professor McLeod held the position of Director of Tax Planning and IRS Audits for Lehigh Hanson North America, a major manufacturer of cement, aggregates and other building materials. Her practice included both federal and international tax planning. Professor McLeod also spent thirteen years specializing in Tax Planning with the JCPenney Corporation, Inc., and two years with Deloitte & Touche in Dallas.

Professor McLeod has taught at the university level graduate classes on Ethics, Multi-jurisdictional Taxation, Tax Research and Corporate Income Tax. She also lectures in Financial Accounting and Individual Taxation on an undergraduate level. Since 2011, Professor McLeod has been honored to present live and on-line ethics CPE classes to CPAs across the nation. She also serves as an expert witness in accounting malpractice cases and maintains a small private practice serving individuals and small businesses. Professor McLeod has also taught at the University of North Texas College of Law as adjunct faculty and currently serves on the Texas Society of CPAs Professional Ethics Committee and the AICPA Exam Committee.

Professor McLeod is licensed to practice law by the State Bar of Texas since 1992 and has been a Certified Public Accountant since 1993.

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