



**BEACON HILL**  
FINANCIAL EDUCATORS

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## COURSE INFORMATION

**Course Title:** *Ethics for Accountants: Virginia 2024*

**Recommended CPA CPE credits for this course:** 2

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 (Beacon Hill Financial Educators): **107615**

**Course Description:**

**NOTE: This course expires January 31, 2025. The exam for the course must be passed on or before that date.**

*Ethics for Accountants: Virginia 2024* includes the *2024 Virginia Board of Accountancy Video Segment*, and it covers ethics in the accounting profession, and the current edition of the *AICPA Code of Professional Conduct*.

This is an interactive self-study course that meets the NASBA Self-Study course standards.

**Course Content**

Publication/Revision date: 2/1/2024

Final exam (online): 10 questions (multiple-choice).

**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

# LEARNING ASSIGNMENTS AND OBJECTIVES

After studying the course, you should be able to meet the following objectives:

## I. 2024 Virginia Board of Accountancy Segment

### Objectives:

1. Define the board's mission and authority.
2. Define the requirements for qualifying CPE.
3. Understand the rules regarding license status and the use of the CPA title.
5. Recognize the requirements for CPA firm licensing and peer review.
6. Understand the requirements for reporting information to the board.

## II. Current Ethical Issues in the Accounting Profession

### Objectives:

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

## II. AICPA Code of Professional Conduct

### Objectives:

8. Recognize the primary components that serve as the foundation of the AICPA ethical standards.
9. Recognize the AICPA Principles of the Code of Professional Conduct.
10. Recognize the AICPA Rules of the Code of Professional Conduct.

## 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.
- 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](mailto:contact@bhfe.com).

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