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COURSE INFORMATION

Course Title: *Ethics for Accountants: Georgia*

#595625

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 Georgia: "Completion of four (4) ethics CPE credits including one (1) credit specific to the laws, rules and policies of the Board are required during the CPE reporting period." (Board Rules Chapter 20-11 Continuing Professional Education).

The course covers the latest edition of the AICPA Code of Professional Conduct, and selected laws, rules, and policies of the Georgia State Board of Accountancy applicable to licensed CPAs and CPA firms.

Course Content

Publication/Revision date: 1/24/2025

Course book: *Ethics for Accountants: Georgia* ©2025 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

Advance Preparation: None

Instructions for Taking This Course

- **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

- **Go to "My Account" and locate this course in your Active Courses list.**
- Click "View Course," then "Course Exam," then "Open Exam." (You can print the exam questions for reference purposes using the "Print Exam Questions" link.)
- 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.
- 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

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

I. Current Ethical Issues in the Accounting Profession

Objective:

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

II. Georgia State Board of Accountancy

Objectives:

- Define the primary responsibilities of the Georgia State Board of Accountancy.
- Understand the licensing requirements for practicing in the state of Georgia.
- Understand the Georgia Board requirements for Peer Review.

III. 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.
- Understand the Georgia and AICPA Rules of professional Conduct.

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