



51A Middle Street, Newburyport, MA 01950  
Phone: 800-588-7039  
contact@bhfe.com [www.bhfe.com](http://www.bhfe.com)

## COURSE INFORMATION

**Course Title:** *Ethics for Accountants: Utah*

**#595825**

**Recommended CPE credit hours for this course:**

**CPA: 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: 10867

### **Course Description**

This course is designed to meet the four-hour ethics CPE requirement for CPAs practicing in the state of Utah: Three hours in professional ethics; one hour in the Utah Licensing Act and Administrative Code.

The course covers the Utah Licensing Act and Administrative Code with an emphasis on license renewal requirements, continuing professional education, peer review, and professional conduct. The AICPA Code of Professional Conduct Principles and Rules are also covered, with cross references made between the Utah and AICPA rules, where applicable.

### **Course Content**

Publication/Revision date: 12/4/2024 Course book: *Ethics for Accountants: Utah*

Final exam (online): 20 questions (multiple-choice).

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

**Subject Codes/Field of Study:** Regulatory/Professional 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](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).

# LEARNING ASSIGNMENTS AND OBJECTIVES

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

1. Recognize the Utah licensing law and rules regarding license renewal requirements, continuing professional education, and peer review.
2. Identify the unlawful and unprofessional conduct that is prohibited by the Utah Board of Accountancy Rules.
3. Define ethics.
4. Recognize the Principles and Rules of the AICPA *Code of Professional Conduct*.

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