



COURSE INFORMATION

Course Title: *Ethics for Accountants: New York (Tax Concentration) #593725*

Number of CPE credits recommended for this course:

CPA: 4

This course is registered with the State of New York Office of Professions, Education Department under sponsor #002146.

Note: Our non-ethics CPE courses are also accepted by the New York Board as Beacon Hill is an approved sponsor of the National Registry of CPE Sponsors of NASBA.

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 provides ethical guidance in a tax practice, for those who choose to take their required continuing education in the subject area of taxation. The course meets the New York State Board of Accountancy's ethics continuing education requirement for public accountants and certified public accountants licensed in the state.

The course includes selected ethical issues in the accounting profession, an overview of the AICPA Code of Professional Conduct, the current Statement on Standards for Tax Services, and Internal Revenue Service Circular 230. The New York section covers the State Education Law, the Rules of the Board of Regents, and the Regulations of the Commissioner of Education.

Course Content

Publication/Revision date: 11/26/2024.

Course book: *Ethics for Accountants: New York, Tax Concentration*

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

Program Delivery Method: (NASBA) QAS Self-Study/Interactive

Subject Codes/Field of Study: CPE: Professional/Regulatory 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. 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 ASSIGNMENTS AND OBJECTIVES

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

Assignment:

I. Selected 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 how the use of artificial intelligence raises ethical concerns in the accounting profession.

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. Statements on Standards for Tax Services

Objectives:

7. Recognize the general standards for members providing tax services.
8. Understand the standards for members providing tax compliance services and tax return positions.
9. Understand the standards for members providing tax consulting services.
10. Understand the standards for members providing tax representation services.

Assignment:

IV. Internal Revenue Service Circular 230

Objectives:

11. Define the duties and restrictions relating to practice before the Internal Revenue Service.

Assignment:

V. New York State Education Department, State Board for Public Accountancy

Objectives:

12. Recognize the requirements for practicing public accountancy in New York.
13. Recognize the general provisions of the Rules of the Board of Regents.

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