



**BEACON HILL**  
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## COURSE INFORMATION

**Course Title:** *Ethics for Accountants: North Dakota*

**#593825**

### **Recommended CPE credits for this course**

**CPA: 6** Satisfies the CPA ethics CPE requirement for active licensees in North Dakota.

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 six-hour ethics CPE requirement for CPAs renewing their licenses in North Dakota. It covers current ethical issues and special topics in the accounting profession, an introduction to the AICPA Code of Professional Conduct (with examples and case studies), and selected North Dakota State Board of Accountancy Statutes and Rules.

### **Course Content**

Publication/Revision date: 12/6/2024

Course book: *Ethics for Accountants: North Dakota*

Final exam (online): 30 questions (multiple-choice).

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

**Subject Codes/Field of Study:** CPE: Behavioral and 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](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 objectives listed below.

## Section I. Current Ethical Issues in the Accounting Profession

### Objectives:

- Define ethics in the context of being ethical versus acting ethically.
- Identify the types of accounting services in which the fiduciary standard applies.
- Recognize the circumstances under which conflicts of interest can arise when a variety of accounting services are offered by a CPA or firm.
- Differentiate between rules-based, principles-based, and objectives-oriented accounting.
- Interpret recent ethical inquiries received by the AICPA.

## Section II. AICPA Code of Professional Conduct

### Objectives:

- Recognize the primary components that serve as the foundation of the AICPA ethical standards.
- Distinguish between the AICPA Principles of Professional Conduct.
- Distinguish between the AICPA Rules of the Code of Professional Conduct.

## Section III. North Dakota Board of Accountancy

### Objectives:

- Recall the purpose and responsibilities of the North Dakota State Board of Accountancy.
- Recognize the primary requirements and procedures for renewal of North Dakota individual licenses and firm permits.
- Recognize the rules for firm ownership and the requirements for firm review.
- Recall the continuing professional education requirements for licensees.
- Define the enforcement procedures of the Board with respect to violations of the rules by licensees and firms.
- Understand the rules with respect to unlawful acts and client communications.

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