



COURSE INFORMATION

Course Title: *Virginia-Approved Ethics Course 2025*

Recommended CPA CPE credits for this course:

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, 2026**. The exam for the course must be passed on or before that date.

Virginia-Approved Ethics Course 2025 includes the *2025 Virginia Board of Accountancy Ethics 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: 2/1/2025

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

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

Subject Codes/Field of Study: Behavioral and Regulatory 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. 2025 Virginia Board of Accountancy Ethics Segment

Objectives:

1. Understand the Virginia board's mission and authority.
2. Understand the requirements for and the restrictions on the use of the CPA title.
3. Understand the CPE requirements for Virginia licensed CPAs.
4. List the requirements for obtaining inactive CPA status in Virginia.

II. Current Ethical Issues in the Accounting Profession

Objective:

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

III. AICPA Code of Professional Conduct

Objectives:

6. Recognize the primary components that serve as the foundation of the AICPA ethical standards.
7. Recognize the AICPA Principles of the Code of Professional Conduct.
8. 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. Go to "My Account."
- Open the course-PDF and complete the course by following the learning objectives, viewing the VBOA Segment video, reading the course text, and studying the review questions.
- Once you have completed studying the course and you are confident that the learning objectives have been met, take the online exam (see below).
- 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).

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 Course Exam page 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.

Have a question? Call us at 800-588-7039 or email us at contact@bhfe.com.

Note: Participants with questions regarding the VBOA Segment or specific statutes, regulations, policies or contextual circumstances are advised to contact the VBOA directly:

Virginia Board of Accountancy
9960 Mayland Drive, Suite 402
Henrico, Virginia 23233
804-367-8505
<https://boa.virginia.gov/>.

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