



## **North Carolina Association of CPAs**

3100 Gateway Centre Blvd., Morrisville, NC 27560-9241  
Phone (919) 469-1040 Fax (919) 469-3959

### **2013 Professional Ethics and Conduct**

#### **Objective**

This course allows CPAs to meet the requirement of 8G.0410 Professional Ethics and Conduct CPE. As part of the annual CPE requirement, all active CPAs shall complete CPE on professional ethics and conduct as set out in 21 NCAC 8G. They shall complete either two hours in a group study format or four hours in a self-study format.

#### **CPE Hours**

2 (Regulatory Ethics)

#### **Required Knowledge**

None

#### **Advanced Preparation**

None

#### **Who Should Attend**

All active North Carolina CPAs and anyone else interested in understanding current ethical issues related to the accounting profession. Anyone who has attended this course in the past should attend—this is a new course for 2013.

#### **NASBA Sponsor ID Number**

112314

#### **Learning Objective**

At the end of this presentation, participants should be able to:

1. Identify factors affecting whether a person recognizes ethical issues.
2. Navigate and ascertain the applicable sections of the North Carolina CPA Code of Conduct.
3. Recognize the trend of misconduct in the business world today and take steps on how to prevent a similar trend in their companies.
4. Define an active social networker and identify the common ethical pitfalls of social networking.

#### **Course Description**

North Carolina Professional Ethics and Conduct rules are just one sub-section of the set of rules and standards governing North Carolina CPAs. However, the importance of professional ethics merits an in-depth study, because making the right decision every time is HARD! Without a solid ethical base the rules are difficult to apply.



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This course is offered in a format where participants and the discussion leader have opportunities to interact and discuss ethical issues facing the profession. The North Carolina Professional Ethics and Conduct rules will be specifically examined, clarifying how they are applicable to all CPAs. Standards of ethical conduct are not only examined for those CPAs in public practice, but also for CPAs working in industry, government and education throughout North Carolina (this course can be tailored to cover the issues and dilemmas that will affect employees in your specific industry and firm). You will examine current trends in ethical behavior, social networking, and fraud during economic downturns. Real-life case studies supplied by North Carolina CPAs that examine those ethical dilemmas most prevalent in the workplace, will be discussed.

**Note:** This course fulfills the State Board's annual two-hour ethics CPE requirement. The two-hour ethics course is required for annual license renewal for North Carolina CPAs and does not qualify one to obtain an original or reciprocal certificate. (The Accountancy Law course required for certification is an eight-hour program and is also offered by the NCACPA and it satisfies this requirement). If you have questions, please contact the NC State Board of CPA Examiners.

The vendor has identified this course as satisfying the 80-hour requirement for Yellow Book. It is up to the individual to determine if this course meets the 24-hour Yellow Book requirement. If you have a question, please contact the GAO at (202) 512-9535.