



## 2021 Professional Ethics and Conduct

### Objective:

\* This course allows CPAs to meet the requirement of 8G.0401(e) CPE Requirements for CPAs\* As part of the annual CPE requirement, all active CPAs shall complete CPE in activities on regulatory or behavior professional ethics and conduct. Ethics CPE shall be offered by a CPE sponsor registered with NASBA pursuant to Rule.0403(c) of this section \* The North Carolina CPA shall complete at least 50 CPE minutes in regulatory or behavioral professional ethics and conduct in either a group-study format (of which a webcast is included) or in a self-study format (which is offered through NCACPA online at [www.NCACPA.org](http://www.NCACPA.org) )

### Program Vendor:

NCACPA

### Level:

Basic

### Required Knowledge:

None

### Advanced Prep:

None

### Who Should Attend:

All active North Carolina CPAs and anyone else interested in understanding current ethical issues related to the accounting profession should attend, and anyone who has attended this course in previous years should also attend as the content is updated annually.

### Course Description:

This course by Melissa Critcher is offered in a group-study format where participants and the discussion leader have opportunities to interact and discuss ethical issues facing the profession. North Carolina Professional Ethics and Conduct rules are just one subsection 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. 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. You will examine current trends in ethical behavior, social networking, and fraud. 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 50-minute ethics CPE requirement. The 50-minute 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 and reciprocity is an eight-hour program that is also offered by 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.

**Instructor Bio:**

**Melissa G. Critcher, CPA, PC**

Melissa attended Appalachian State University where she received a bachelor of science degree in Accounting. Throughout the course of her career, she has had the opportunity to work with small and large local and regional firms across North Carolina. Currently, Melissa, has her own practice located in Charlotte, NC. Her practice concentrates on auditing employee benefit plans and consulting with CPA Firms and plan sponsors.

Melissa's background includes experience with employee benefit plans as well as various clients in the manufacturing and distribution industries and professional service organizations. Her experience has led to various opportunities, which include teaching numerous continuing professional education courses with the AICPA, NCACPA, Surgent McCoy, CPA firms, public and privately held entities. She has been repeatedly recognized as an outstanding discussion leader. Melissa has also authored several different courses for the AICPA, Surgent McCoy and others on topics ranging from employee benefit plans, internal controls, and compilation and review engagements.

Throughout, the course of her career, she has served in various roles with both the NCACPA and AICPA. These positions include serving as a member of the NCACPA Board of Directors, committee member for the NCACPA Accounting and Attestation Committee, as well as, local chapter positions for the NCACPA. Melissa has also been a volunteer on the AICPA Technical Standards Committee for Employee Benefit Plans since 2013 which evaluates referrals from the Department of Labor for deficient audits and makes recommendation for disciplinary actions at both the AICPA and individual state board levels.