



2022 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)

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 Cal Christian, PhD, CPA 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:

Cal Christian, PhD, CPA

Cal Christian is a professor of accounting at East Carolina University teaching International Accounting and Accounting for Decision Making. He is a registered CPA in North Carolina and Mississippi, and has more than 10 years of experience in the public accounting profession with the former international accounting firm of Ernst & Whinney in Houston, TX, and Jackson, MS; and in industry with LDDS (the predecessor to WorldCom) and the Mississippi law firm of Holcomb, Dunbar.

Cal holds a PhD from Florida State University and a bachelor's degree in accounting from the University of Mississippi. He teaches continuing education classes for the NCACPA, AICPA, CPA firms, and publicly traded companies, and has been recognized as an NCACPA Outstanding Conference Speaker. While at ECU, Cal has been honored as a College of Business Teaching Fellow and has been awarded the UNC Board of Governors' Outstanding Teaching Award and the ECU College of Business Scholar/Teacher Award. Cal also has several service responsibilities with ECU including serving as The NCAA Faculty Athletic Representative. Cal has been involved within the CPA profession as a NCACPA Board Member and within the Greenville Community as President of the Eastern NC Ronald McDonald House.