



2015 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. The North Carolina CPA shall complete a 2-hour course in 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 the 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. Anyone who has attended this course in the past should attend.

Course Description:

This course 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 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 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 Critcher, CPA, has extensive experience in auditing and accounting, with a specialization in employee benefit plans. She has been providing auditors with the fundamentals and techniques necessary to properly audit defined contribution and defined benefit plans for more than 17 years. Her ability to translate the complex regulatory requirements related to benefit plan auditing has assisted auditors in their planning, fieldwork, and financial statement preparation throughout the audit process.