



## 2019 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 two-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 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 Cal Christian 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:**

**Cal Christian, CPA, PhD**

Cal is a Professor of Accounting at East Carolina University teaching Intermediate I Accounting, International Accounting, and Accounting for Decision Makers. He is a registered CPA in the states of North Carolina and Mississippi, and has over 10 years of experience in both 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 has his PhD from Florida State University and his BAccy from the University of Mississippi.

Cal teaches continuing education classes for the North Carolina Association of CPAs (NCACPA), AICPA, CPA firms, and publicly traded companies—and has been recognized as an NCACPA Outstanding Chapter Speaker, NCACPA Outstanding Conference Speaker, and an NCACPA Outstanding Discussion Leader. ECU has also honored Cal by recognizing him as a College of Business Fellow and he has been awarded the UNC Board of Governor's Outstanding Teaching Award and The College of Business ECU Scholar/Teacher. Cal also has several service responsibilities with ECU including serving as the Chair of the University Athletic Committee, The Faculty Athletic Representative, and an ECU Faculty Senator along with other committee responsibilities. 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.