



North Carolina Association of CPAs

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2012 Professional Ethics and Conduct – via Webcast

Date/Time: July 23, 2012, 1:30-3:10 pm
Instructor: Joanne Rockness
Course Code: OSW1M
CPE Hours: 2

2012 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 8N. 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 the NCACPA online).

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 2012

Course Description

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 throughout North Carolina. We'll examine current trends in ethical behavior, social networking, and fraud during economic downturns. Real-life case studies will be discussed, supplied by North Carolina CPAs examining those ethical dilemmas most prevalent in the workplace.

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). 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 Michael Hrapsky, project manager of Financial Management and Assurance at the GAO. His phone number is (202) 512-9535.