

Ethics for North Carolina

Course Description

This is an ethics course for North Carolina covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. The AICPA Code of Professional Conduct and the North Carolina Administrative Code are reviewed.

Completion Deadline & Exam: This course, including the examination, must be completed within one year of the date of purchase. In addition, unless otherwise indicated, no correct or incorrect feedback for any exam question will be provided.

Course Level: Overview. This program is appropriate for professionals at all organizational levels.

CPE Credits: 2 (CPA)

Category: Regulatory Ethics

Prerequisite: None

Advanced Preparation: None

Course Learning Objectives

Chapter 1: Ethics and AICPA Code of Professional Conduct

After studying this chapter you will be able to:

1. Recognize ethical reasoning used by accountants.
2. Identify different principles and rules of the AICPA Code of Professional Conduct.

Chapter 2: North Carolina Rules

After studying this chapter you will be able to:

1. Identify the requirements for CPAs as highlighted in the North Carolina Rules of the Board of Accountancy.