

CPA Florida Ethics



4 CPE Hours

Course# 123CPEeth2025a

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123CPE.org

Course Title:

CPA Florida Ethics

Course Description:

- This 4-hour self-study course is designed to meet the ethics continuing professional education (CPE) requirement for Certified Public Accountants licensed in the state of Florida. The course explores ethical reasoning, professional values, and the legal framework that defines and governs the conduct of CPAs in public practice, industry, and government roles across the state.
- Through a structured four-section curriculum, this course examines the foundations of ethical theory, the AICPA Code of Professional Conduct, Florida Statutes (Chapters 455 and 473), and Florida Administrative Code provisions (Chapter 61H1), alongside emerging issues and practical applications. Using scenario-based examples, rule summaries, and principle-by-principle analysis, students learn how to identify, interpret, and apply professional ethical standards in real-world accounting environments.

Learning Outcomes:

Upon completion of this course, participants will be able to:

- Identify the six AICPA core principles and interpret their relevance to Florida CPAs.
- Apply the Florida Board of Accountancy's administrative rules and statutory authority to ethical dilemmas.
- Distinguish between legal compliance and ethical conduct, especially in audit, assurance, and tax contexts.
- Evaluate ethical threats using the AICPA's conceptual framework and implement safeguards to maintain independence and integrity.
- Analyze disciplinary trends and fraud warning signs.
- Address evolving ethical considerations in technology (AI, blockchain, and data privacy) and ESG assurance.
- Prepare for the Florida Board of Accountancy CPE ethics final exam.

Course Sections:

The course is structured into four comprehensive sections:

- Section 1: Foundations of Professional & Regulatory Ethics
- Section 2: Statutory Authority, Licensing, and Public Responsibilities
- Section 3: Ethics in Action – Practice Areas and Case Analysis
- Section 4: Enforcement, Emerging Issues & Practical Application

Each chapter builds on the last, concluding in a 20-question multiple-choice final exam. This final assessment satisfies the Florida Board of Accountancy's requirement for license renewal and is designed for upload to the Department of Business and Professional Regulation (DBPR) upon completion.

Field of Study:
Regulatory Ethics

Level of Knowledge:
Overview

Calculated CPE Credit:
4 Hours (based on a 50-minute hour)

Instructional Method:
QAS Self-Study (Online-Interactive PDF Course booklet with Audio/Video Accompaniment + Online Final Exam)

Prerequisites:
None

Publication/Revision Date:
July 2025

CPE Credit Calculation:
This self-study course awards 4.0 CPE credits, calculated using the NASBA word-count method (one CPE credit per 50 minutes of content). The total word count of this workbook exceeds 28,800 words, meeting the requirement for 240 instructional minutes (4.0 credits) at a reading speed of 120 words per minute (0.0083 min/word).

Advance Preparation:
None.

Advanced Resources:
This **Quick Reference Guide – CPA Rules and Statutes** provides Florida CPAs with a consolidated view of the key legal and regulatory provisions that govern licensure, practice standards, ethics, and enforcement. It includes full-text excerpts from Chapters 455 and 473, Florida Statutes, and Rule 61H1 of the Florida Administrative Code. Use this guide to quickly locate authoritative rules related to ethics CPE, independence, peer review, disciplinary actions, and other critical compliance areas.

Final Exam:
The final exam consists of 20 multiple-choice questions derived from the core content of Chapters 1 through 32. A passing score of 70% is required for credit. A certificate of completion will be generated upon passing and should be uploaded to the DBPR portal for Florida CPA license renewal.

NOTICE

This course is provided with the understanding that neither the publisher nor the authors are engaged in rendering legal, accounting, or other professional services. No liability is assumed in connection with the use of this course. Because laws, rules, and interpretations evolve over time, users are encouraged to conduct further research and consult qualified professionals before acting on any information presented herein.

In accordance with Florida Board of Accountancy Rule 61H1-33.0032(6), 123CPE.org maintains course records—including participant rosters, final exam results, and evaluations—for a minimum of five (5) years, and will provide such records to the Board upon request.

NASBA Registry Disclosure

123CPE.org has applied for inclusion on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [NASBAregistry.org](https://www.nasbaregistry.org). This information can be found inside the LMS Main Course Module.

Program publication date: November, 2025.

Instructional Design Statement:

This course was structured following NASBA QAS standards for self-study, using modular organization, real-world case studies, frequent knowledge checks, and accessible formats. Instructional design principles were applied to ensure that materials are clear, engaging, and suitable for adult learners, including those with disabilities.

Revision and Review Policy:

Program content is reviewed at least every two years to ensure accuracy and relevance. If applicable laws, rules, or professional standards change, the course will be updated as soon as possible to reflect the latest requirements. This policy ensures ongoing compliance with NASBA QAS Standard 14 and the Florida Board of Accountancy.

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Time Budget (Section-by-Section Breakdown)

Course Section / Chapter	Estimated Minutes	CPE Credits*
Section 1: Foundations of Professional & Regulatory Ethics Chapters 1–8	60 min	1.2
Section 2: AICPA Code & Independence Chapters 9–16	60 min	1.2
Section 3: Florida Statutes and FAC Rules Chapters 17–24	60 min	1.2
Section 4: Enforcement, Emerging Issues & Practical Application Chapters 25–32	60 min	1.2
Final Exam (20 questions)	At own Pace.	0.3
Total	255 min	4.0

About the Curator

Eric Matthews, CPA (Retired), Gulf Coast Realty

Licensed since 1979, Eric Matthews spent over two decades serving the Charlotte, Sarasota, Pinellas, and Manatee County markets as part of a dedicated husband-and-wife team, helping clients buy, sell, and build dream homes. As a CPA since the 1980s, Eric specialized in seller financing, full-service brokerage, and large-scale real estate transactions, consistently ranking as a multi-million dollar producer while guiding hundreds of clients and investors through Florida’s ever-changing market.

Following his retirement due to extreme vision loss, Eric has dedicated himself to giving back—channeling all profits from this CPE program to the [Lighthouse of SWFL](#), an organization that provides vital support for the blind community. By building this accessible CPE system, Eric aims not only to support fellow CPAs and [Lighthouse](#), but also to ensure that continuing education remains friendly and approachable for professionals with disabilities.

CPA Credentials & Good Standing

Eric Matthews, CPA (Retired), was a licensed Certified Public Accountant in Florida since the 1980s and remains in good standing, with no history of disciplinary action by the Florida Board of Accountancy as of [Month Year].

Should the status of any instructor, curator, or presenter change, 123CPE.org will notify the Florida Board of Accountancy within 14 days, in accordance with Rule 61H1-33.0032(5).

Presenter Notes

This CPE course was curated and produced by Eric Matthews & David-Angelo Mineo using a combination of digital publishing, text-to-speech (TTS), and audio transcription technologies executed by David-Angelo Mineo. David-Angelo Mineo is a film graduate and IT specialist for 25 years. The content is designed to be accessible for all learners—including those with vision impairments, hearing limitations or other disabilities—while meeting Florida Board of Accountancy standards for self-study CPE.

All instructional modules are delivered in written, video and audio formats, supporting diverse learning needs and ensuring a user-friendly experience.