

IMPORTANT NOTICE REGARDING ETHICS EXAMINATION

CERTIFICATION IN NEBRASKA REQUIRES SUCCESSFUL COMPLETION OF AN AICPA ETHICS EXAMINATION. An AICPA certificate of satisfactory completion of the Ethics Examination **must** be on file with the Nebraska Board of Public Accountancy **prior** to issuance of a CPA certificate.

The AICPA self-study program offers you a convenient and effective means of sharpening your awareness and understanding of the profession's ethical standards and their applications in actual practice.

A pre-test allows you to measure your present knowledge. Then thirteen lessons follow which include brief tests that you correct as you go along, utilizing programmed instruction methods to insure a thorough grasp of the ethical concepts and procedures covered. A post-test is also included to determine what you learned from the course.

The program offers important practical benefits to every CPA, and also satisfies the Nebraska Board's requirement for an Ethics examination upon successful completion. It is the only Ethics Examination now being used for Nebraska certification.

Please be advised, however, that when you begin in the practice of public accountancy, the Nebraska Board of Accountancy's Rules of Professional Conduct (Ethics) do not follow those of the AICPA in every respect. There are some differences of which you should be aware, in particular Chapter 5 of the Nebraska Rules. **The Board's Rules prevail over those of the AICPA.** A copy of the Board's Rules will be provided to CPA certificate recipients at the time they qualify for certificate issuance.

The AICPA Professional Ethics course may be ordered directly by calling AICPA at **1-888-777-7077**.

DO NOT CONTACT THE NEBRASKA BOARD OF PUBLIC ACCOUNTANCY TO ORDER THE ETHICS EXAM.

Allow sufficient time for the AICPA to grade and return the results before the application deadline for issuance of certificates.