

**The Hawaii Association of Public Accountants – Big Island Chapter presents:**

**2017 Ethics Seminar**

December 7, 2017

Grand Naniloa Hotel

Hilo, Hawaii

**Registration: 7:30 - Seminar: 8:30 a.m. to 12:30 p.m.**

**Lecturer: Isaac Choy, CPA**

Honolulu, HI

Recommended CPE

4 hours

**About This Course:**

Ethics: Another attempt to induce ethical behavior. The course will cover our code of professional conduct, circular 230 and other topics.

*IMPORTANT NOTICE – Each renewal of a license or permit to practice of a CPA or PA must include at least 4 hours of CPE in Ethics or Professional Conduct.*

**Includes morning refreshments and lunch**

MAIL YOUR CHECK MADE PAYABLE TO “HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS” ALONG WITH YOUR REGISTRATION FORM TO:

Valerie Peralto

Peralto & Co. CPA's Inc

180 Kinole St. #302

Hilo, HI 96720

Phone: 961-3462 Fax: 961-3571

REGISTRATION DEADLINE: Registration must be received ten days prior to the seminar date. Registrations received later will be on a space available basis.

CANCELLATION POLICY: Cancellation after the early registration cut off date will be assessed a \$50 administrative fee. No refunds for cancellation within three days prior to the seminar date. No exceptions.

**HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS – Big Island Chapter 2017 ETHICS SEMINAR  
REGISTRATION FORM**

FIRM NAME:	Phone:	Participants:	PTIN#
Contact Person:	Fax:		PTIN#
E-mail Address:			PTIN#
Mailing Address:			PTIN#

PLEASE MAKE CHECKS PAYABLE TO: HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS

<b>Fees</b>	<b>By 11/17</b>	<b>After 11/17</b>		
*HAPA Member Firm & Staff	\$150.00	\$175.00	@\$	=\$
			@\$	=\$
Non Member	\$175.00	\$200.00	@\$	=\$
<b>Total Amount Enclosed</b>				=\$