

# Ethics for North Carolina CPAs Self-Study Webinar (2 Hours)

SE04424D  
SE044

Self Study Webcast  
Dec 20 - Dec 21

**Overview:**

Satisfy your Ethics requirement and benefit from a comprehensive review of ethics rules and the AICPA *Code of Professional Conduct*. This self-study webinar provides insight into the rationale and philosophy behind the rules. You'll learn about:

- Independence, integrity and objectivity
- Frivolous complaints and discreditable acts
- Professional standards
- Ways to protect yourself
- Confidential client information

**Objective:**

To satisfy the Ethics requirement for North Carolina CPAs and emphasize the need for prudent ethical judgment when interpreting the rules and determining the public interest. You'll use case studies and discussion questions to understand how to apply the rules to real ethical dilemmas.

*This 2-hour general ethics course will meet the 50 minutes of general ethics required every reporting period ending 12/31.*

[Detailed Learning Objectives](#) [1]

**Emphasis:**

- Ethics defined
- Kohlberg's Six Stages of Ethical Development
- Judgments and values
- Professional responsibility: issues for accountants
- Rules enforcement
- Causes of unethical behavior
- AICPA *Code of Professional Conduct*
- Advertising
- Independence, conflicts of interest and objectivity
- Record retention and ownership of information
- Reciprocity and portability
- Contingent fees, commissions and referral fees
- Forms of organization
- Tax transparency
- Comfort letters
- Rules governing unprofessional conduct
  - For all professions
  - For CPAs specifically



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Identify the learning level of the program and determine when developing a program

Identify the program for which continuing credits should be claimed

Identify the topic area and determine when developing the program content

Identify the primary content and the performance of other content for the program

Identify the program's length and delivery

Identify the program's relationship to the Code of Ethics

Identify the program's content and determine how it relates to the program

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### BottomPrerequisite:

None.

### Preparation:

No advance preparation required.

### Level of Knowledge:

Basic.

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<https://www.cpeonline.com/selfstudycourse/webcast/ethics-for-north-carolina-cpas-self-study-webinar-%282-hours%29-10>

### Links:

[1] [https://www.cpeonline.com/JavaScript:showObjectivesPopup\(\);](https://www.cpeonline.com/JavaScript:showObjectivesPopup();)