



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

SE03724D  
SE037

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 South 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.

[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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1. Identify the single most important consideration when determining the most ethical course of action.

2. Compare the primary concern with the performance of other actions for the same client.

3. Identify factors in the practitioner's history that may affect objectivity.

4. Identify the most proper resolution of the conflict of interest.

5. Compare the primary concern with the resolution of the conflict.

6. Compare the primary concern with the resolution of the conflict.

## BottomPrerequisite:

None.

## Preparation:

No advance preparation required.

## Level of Knowledge:

Basic.

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## Links:

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