



# Ethics & Professional Conduct for Texas CPAs Self-Study Webinar (4 Hours)

SE05323F  
SE053

Self Study Webcast  
Dec 20 - Dec 21

## **Overview:**

This self-study webinar is designed to meet the 4 hour Ethics CPE requirement for Texas CPAs. It focuses on case studies applying the spirit and intent of the Texas State Board of Public Accountancy *Rules of Professional Conduct* and emphasizes ethical judgment and the ethical standards of the profession. You'll learn about:

- Core values of the CPA profession
- Integrity, objectivity and independence
- Professional standards
- Responsibilities to clients/the public
- Responsibilities to the Board/profession

## **Objective:**

To satisfy the general Ethics requirement for Texas 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
- The relationship between morals and ethics
- Legal vs. ethical behavior
- Ethical core foundations for CPAs
  - Integrity, objectivity and conflicts of interest
  - Independence: risk-based approach, including safeguards and threats to independence
- Ethical reasoning and dilemmas case studies
- Professional standards
- Responsibilities to clients
  - Receipt of commissions and contingency fees
  - Confidential client communication
  - Records and work papers
- Responsibilities to the public
  - Firm licensing requirements
  - Advertising
  - Firm names
- Responsibilities to the Board/profession
  - Discreditable acts, reportable events
  - Mandatory continuing professional education
- Accountants Confidential Assistance Network



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Identify the requirements of professional ethics

Recognize when Texas CPAs are subject to professional responsibility

Recognize specific behavior and its related ethical standards under the Texas Board of Professional Conduct

Recognize specific Texas rules and their implications for the CPAs' work and conduct

Identify ethical challenges for CPAs in today's

Identify circumstances likely to result in a CPA being held responsible

Recognize circumstances likely to be in conflict with the Texas rules regarding competence

Recognize circumstances likely to be in conflict with the Texas rules regarding integrity

Recognize the circumstances under which a CPA can withdraw client confidential information under Texas rules

Identify Texas rules regarding the nature of original client work

Identify the implications of an employee's conduct and confidential information under Texas rules

Recognize the potential liability of assisting under Texas rules

Identify the reporting obligations of assisting a member in a disallowed act

## BottomPrerequisite:

None.

## Preparation:

No advance preparation required.

## Level of Knowledge:

Basic.

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## Source URL:

<https://www.cpeonline.com/selfstudycourse/webcast/ethics--and--professional-conduct-for-texas-cpas-self-study-webinar-%284-hours%29-13>

## Links:

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