



Ethics for California CPAs Self-Study Webinar (4 Hours)

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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 California 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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Identify the professional standards that govern the firm's ongoing operations of the role and describe applications to their own situation

Identify the accounting rules relating to generally accepted accounting

Identify the learning benefits of generally accepted accounting principles

Recognize opportunities to learn a CPE by learning a relevant concept

Recognize the practitioner's responsibility to the client regarding their information requests

Identify the firm's role in public companies and discuss the historical context of ethics in public companies that is useful at present

Identify the practitioner's role in public companies based on the SEC Code of Ethics

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

Recognize the primary concern with the performance of other parties to the audit firm

Identify issues in the practitioner's long-term performance

Identify the most important responsibility of the Code of Ethics

Identify the single responsibility for the practitioner of all staff

Recognize the primary concern with conflict of interest in public companies

Recognize confidentiality concerns in the accounting profession

Identify those events that may be prevented by a client, agent, or other firm and its relationship

Identify procedures and controls that are possible for the firm

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();)



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