

# Ethics for Maryland & Washington, D.C. CPAs Self-Study Webinar (4 Hours)

SE00923J  
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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 Maryland and Washington, D.C., 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. Recognize the ethical problem and apply the CPE program during the course of the program.

2. Identify the professional standards that govern the behavior of the accounting profession and the role of the CPA in the profession.

3. Identify the accounting system, including the accounting cycle, and the role of the CPA in the profession.

4. Identify the accounting system, including the accounting cycle, and the role of the CPA in the profession.

5. Recognize the accounting system, including the accounting cycle, and the role of the CPA in the profession.

6. Recognize the accounting system, including the accounting cycle, and the role of the CPA in the profession.

7. Identify the accounting system, including the accounting cycle, and the role of the CPA in the profession.

8. Recognize the accounting system, including the accounting cycle, and the role of the CPA in the profession.

9. Determine the proper accounting treatment for the accounting cycle, and the role of the CPA in the profession.

10. Recognize the accounting system, including the accounting cycle, and the role of the CPA in the profession.

11. Identify the accounting system, including the accounting cycle, and the role of the CPA in the profession.

12. Identify the accounting system, including the accounting cycle, and the role of the CPA in the profession.

13. Identify the accounting system, including the accounting cycle, and the role of the CPA in the profession.

14. Recognize the accounting system, including the accounting cycle, and the role of the CPA in the profession.

15. Recognize the accounting system, including the accounting cycle, and the role of the CPA in the profession.

16. Recognize the accounting system, including the accounting cycle, and the role of the CPA in the profession.

17. Identify the accounting system, including the accounting cycle, and the role of the CPA in the profession.

**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();)