

# Ethics for Massachusetts CPAs Self-Study Webinar (4 Hours)

SE00523J  
SE005

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 Massachusetts 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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Recognize the ethical problem and apply the CPE program during the current CPE 20 program.

Identify the professional standards that govern CPEs that require judgment of the user and standards applicable to their own situation.

Identify the underlying issues leading to potentially unethical behavior.

Identify the factors leading to potential unethical behavior and developing a solution.

Recognize responsibilities to which a CPE is working in the current context.

Recognize the practitioner's responsibility to the client regarding the information received.

Identify the factors to which a practitioner must adhere the ethical standard of ethics to which the practitioner has committed or agreed.

Recognize the practitioner's responsibility to the client regarding the information received.

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

Recognize the primary concern with the performance of ethical decisions by the user about ethics.

Identify factors to the practitioner's integrity and objectivity.

Identify the most important ethical responsibility of the Code of Conduct.

Identify the only responsibility for the practitioner of all CPEs.

Recognize the primary concern with the performance of ethical decisions by the user about ethics.

Recognize the practitioner's responsibility to the client regarding the information received.

Identify the factors to which a practitioner must adhere the ethical standard of ethics to which the practitioner has committed or agreed.

Identify the factors to which a practitioner must adhere the ethical standard of ethics to which the practitioner has committed or agreed.

**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();)