



# Ethics for Corporate Accountants Self-Study Webinar (4 Hours)

SE05223J  
SE052

Self Study Webcast  
Dec 20 - Dec 21

## **Overview:**

This specialized self-study webinar for corporate accountants will satisfy your mandatory ethics requirement. You will benefit from a comprehensive review of the AICPA *Code of Professional Conduct for CPAs* in business and learn how to apply these ethical rules to real-world corporate dilemmas. You'll learn the best ways to:

- Use professional standards to resolve common corporate ethical problems
- Exercise independence, integrity and professional responsibility in a business setting
- Deal with confidential company information
- Effectively handle the six threats to compliance
- Apply lessons learned from recent financial scandals
- Deal with all the implications of PCAOB Auditing Standard 18 for companies

## **Objective:**

To satisfy the Ethics requirement for CPAs and emphasize the need for prudent ethical judgment when interpreting the rules and determining the public interest. This self-study webinar is oriented for CPAs in business, rather than CPAs in public practice and features the AICPA *Code of Professional Conduct Conceptual Framework for Members in Business*. You'll use actual case studies and discussion questions to understand how to apply the rules to real-life ethical dilemmas that you may face in the business world.

*This self-study webinar qualifies to satisfy the general Professional Ethics requirement in all states, except the following states which require state-specific Ethics: AR, AZ, DE, FL, LA, MI, MS, NJ, NY, OR, TN, TX, UT, VA, WA, WY.*

[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 Conceptual Framework for Members in Business*
- The six broad categories of threats to compliance
  - Adverse interest
  - Advocacy
  - Familiarity
  - Self-interest
  - Self-review
  - Undue influence



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- Overview of notable financial scandals
  - Enron
  - Volkswagen
  - Bernie Madoff
  - Wall Street issues
  - International scandals
- Implications of PCAOB Auditing Standard 18 for companies

Identify the different operational definitions of ethics.

Identify factors that contribute to unethical behavior.

Recognize the different stages of ethical development and identify key factors.

Identify professional standards that support ethical behavior by CPAs.

Identify factors that create ethical conflicts for CPAs.

Recognize the primary intent of the AICPA Code of Professional Conduct.

Identify the progression from ethics to a CPA should take an ethical dilemma.

Identify the steps to be taken when attempting to determine a solution based on a CPA's compliance with the AICPA Code of Professional Conduct.

Identify the different categories of threats to a CPA's compliance with the AICPA Code of Professional Conduct.

Recognize the intention of Sarbanes-Oxley, against threats to a CPA's compliance with the AICPA Code of Professional Conduct.

Recognize the consequences of ethical compliance failures.

Recognize the steps to be taken when a CPA identifies an ethical dilemma.

Recognize the factors that cause the unethical professional conduct of accountants.

Identify the financial statement preparer's obligations to the capital markets.

Identify the ethical issues associated with the Sarbanes-Oxley Act.

Recognize the specific contents of the PCAOB Auditing Standard 18.

**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();)