



Ethics for Iowa CPAs Self Study (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 Iowa 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 reporting practices of the role and describe applications to their own situation

Identify the accounting cycle leading to generally accepted practice

Identify the learning benefits primary consideration when developing a course

Recognize opportunities to assist a client in meeting a challenging need

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

Identify the firm's role in a practitioner's role when the individual account of clients is subject to the practitioner's role as a provider of services

Identify the practitioner's role when an accounting practice is subject to the AICPA 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 services for the same client

Identify issues in the practitioner's role in providing services

Identify the most important consideration of the Code of Ethics

Identify the single responsibility for the practitioner of all staff

Recognize the primary concern with a client's role when the practitioner

Recognize the practitioner's responsibility to the accounting profession

Identify the role of the practitioner in a client's role when the practitioner is not a provider of services

Identify the role of the practitioner in a client's role when the practitioner is not a provider of services

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();)

