

Ethics for New Mexico CPAs Self Study (4 Hours)

SE03223K
SE032

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 New Mexico 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 applicable to their own situation

Identify the accounting rules relating to generally accepted accounting

Identify the accounting practices generally accepted when developing a system

Recognize responsibilities to clients and to society in setting a policy for a company

Recognize the accountant's responsibility to the public regarding their professional conduct

Identify the firm's role in public accounting and identify the professional conduct of clients to which the accountant has a number of duties

Identify the professional firm's role in accounting practice under the AICPA Code of Ethics

Identify the role of the accountant in public accounting and identify the professional conduct of clients

Recognize the primary concern with the performance of other services for the same client

Identify duties to the profession in setting the policy for a company

Identify the accountant's professional responsibility to the Code of Ethics

Identify the role of the accountant in the performance of all duties

Recognize the primary concern with the performance of other services for the same client

Recognize the accountant's responsibility to the accounting profession

Identify the role of the accountant in public accounting and identify the professional conduct of clients

Identify the role of the accountant in public accounting and identify the professional conduct of clients

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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