



# Ethics for Virginia CPAs - 2024 Version Self-Study Webinar (2 Hours)

SE02624B  
SE026

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 Virginia 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.

**This course satisfies the Virginia 1/31/25 reporting requirement for Ethics.**

[Detailed Learning Objectives](#) [1]

## **Emphasis:**

- 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 degree of ethical development as required by the law

2. Identify the role of the CPA in the business community

3. Identify the professional standards that govern the CPA's conduct

4. Recognize the importance of the CPA's role in the business community

5. Recognize the importance of the CPA's role in the business community

## BottomPrerequisite:

None.

## Preparation:

No advance preparation required.

## Level of Knowledge:

Basic.

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<https://www.cpeonline.com/selfstudycourse/webcast/ethics-for-virginia-cpas-%E2%80%93-2024-version-self-study-webinar-%282-hours%29>

## Links:

[1] [https://www.cpeonline.com/JavaScript:showObjectivesPopup\(\);](https://www.cpeonline.com/JavaScript:showObjectivesPopup();)