



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

SE05124C  
SE051

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 CPE self-study webinar provides insight into the rationale and philosophy behind the rules. In this **ethics CPE** course 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 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 self-study webinar qualifies to satisfy the general Professional Ethics requirement in all states, except the following states which require state-specific Ethics: AZ, DE, FL, LA, MI, MS, NJ, NY, OH, OR, TN, TX, VA, WA, WY.*

AR: This course will satisfy 3 of the necessary 4 hrs of ethics due every 3 years; it does not contain the mandatory 1 hr of AR specific content. The additional awarded credit will count towards the overall CPE hrs mandate.

CA: This course will satisfy 4 of the necessary 4 hrs of ethics due every 2 years; it does not qualify for the separate 2 hr Regulatory Review class due every 6 years.

SC: This course will satisfy 4 of the necessary 6 hrs of ethics due every 3 years; it does not contain the mandatory 2 hrs of SC specific content.

UT: This course will satisfy 3 of the necessary 4 hrs of ethics due every 2 years; it does not contain the mandatory 1 hr of UT specific content. The additional awarded credit will count towards the overall CPE hrs mandate.

[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



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- 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

Identify the different types of ethics rules.

Recognize the importance for ethical behavior in identification of conflicts of interest.

Recognize the relation between the CPA and the CPA program during the current CPA program.

Identify the professional standards that govern CPAs from the CPA program of the CPA and the CPA program of the CPA.

Identify the accounting rules, including the generally accepted accounting principles.

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Recognize the importance of ethics in the CPA program of the CPA.

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**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();)