



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

SE00124C
SE001

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 Alaska 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 ongoing operations of the role and describe applicable rules and standards

Identify the accounting rules, settings or generally accepted practices

Identify the learning needs for primary consideration when developing a course

Recognize opportunities to assist a CPE in learning a relevant course

Recognize the speaker's responsibility to the CPE regarding their presentation content

Identify the firm's role in public accounting and define the historical context of ethics in public accounting that is useful at present

Identify the speaker's role in public accounting based on the AICPA Code of Ethics

Identify the speaker's role in public accounting based on the AICPA Code of Ethics

Recognize the primary concern with the performance of ethics practice for the public sector

Identify the role of the speaker in public accounting

Identify the speaker's role in public accounting based on the AICPA Code of Ethics

Identify the role of the speaker in public accounting based on the AICPA Code of Ethics

Recognize the primary concern with public accounting based on the AICPA Code of Ethics

Recognize the speaker's role in public accounting based on the AICPA Code of Ethics

Identify the role of the speaker in public accounting based on the AICPA Code of Ethics

Identify the role of the speaker in public accounting based on the AICPA Code of Ethics

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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