



Ethics for Hawaii CPAs Self-Study Webinar (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 Hawaii 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 personal development when developing a career

Recognize opportunities to learn a CPE by learning a relevant topic

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

Identify the firm's role in public accounting and identify the relevant account of clients to which the practitioner has a number of clients

Identify the practitioner's role in public accounting based on 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 long-term development

Identify the most important responsibility of the Code of Ethics

Identify the single responsibility for the practitioner of all staff

Recognize the primary concern with conflict of interest when developing

Recognize confidentiality concerns in the accounting profession

Identify the firm's role in public accounting and identify the relevant account of clients to which the practitioner has a number of clients

Identify the single most important consideration when determining the most ethical course of action

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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