Ethics for North Dakota 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 North Dakota 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

• Identify the different ways to define ethics

• Recognize the motivations for ethical behavior as identified in Kohlberg’s stages of moral development

• Recognize the relative pressure put upon the CPA preparer during the current COVID-19 pandemic

• Identify the professional mandates that prevent CPAs from claiming ignorance of the rules and standards applicable to their ethical behavior

• Identify the accounting issues leading to potentially unethical behavior

• Identify the licensing board's primary consideration when disciplining a licensee

• Recognize engagements in which a CPA is working in a fiduciary capacity

• Recognize the practitioner's responsibilities to the IRS in regards to client information requests

• Identify the time frame in which a practitioner must obtain the informed consent of clients in which the practitioner has a conflict of interest

• Determine the perspective from which accountancy boards view the AICPA *Code of Conduct*

• Determine the single most important consideration when determining the most ethical choice of action(s)

• Recognize the primary concern with the performance of attest services for non-attest clients

• Identify threats to the practitioner's integrity and objectivity

• Identify the work paper retention requirements of the *Code of Conduct*

• Identify the entity responsible for the promulgation of US GAAP

• Recognize the primary concerns with contingent fees within the profession

• Recognize confidentiality restrictions in the accounting profession

• Determine those records that must be provided to a client, upon request, even where fees are outstanding

• Identify permissible and non-permissible CPA firm names

Bottom**Prerequisite:**
None.

Preparation:
No advance preparation required.

Level of Knowledge:
Basic.

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