



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

SE05024D  
SE050

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 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 2 of the necessary 4 hrs of ethics due every 3 years; it does not contain the mandatory 1 hr of AR specific content.

CA: This course will satisfy 2 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.

UT: This course will satisfy 2 of the necessary 4 hrs of ethics due every 2 years; it does not contain the mandatory 1 hr of UT specific content.

[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



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- For all professions
- For CPAs specifically

1. Identify the accounting issues facing the individual in the scenario.

2. Identify the accounting issues facing the individual in the scenario.

3. Determine the appropriate action that is consistent with the AICPA Code of Ethics.

4. Determine the proper action based on the information given. Determine the most ethical course of action.

5. Determine the primary concern with the professional's ethical conduct in the scenario.

6. Identify the ethical issue in the scenario.

7. Identify the ethical issue in the scenario.

8. Determine the primary concern with the professional's ethical conduct in the scenario.

9. Determine the primary concern with the professional's ethical conduct in the scenario.

### BottomPrerequisite:

None.

### Preparation:

No advance preparation required.

### Level of Knowledge:

Basic.

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