

Ethics for Ohio

Course Description

This is an ethics course for Ohio CPAs covering standards of professional conduct and business practices adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It also presents an approach --the threats and safeguards approach --to coping with ethical dilemmas. Also included are some cases of AICPA ethics violations.

Chapter 3 covers Ohio Professional Standards and Responsibilities.

Completion Deadline & Exam: This course, including the examination, must be completed within one year of the date of purchase. In addition, unless otherwise indicated, no correct or incorrect feedback for any exam question will be provided.

Course Level: Overview. This program is appropriate for professionals at all organizational levels.

CPE Credits: 4 (CPA)

Category: Ethics

Prerequisite: None

Advanced Preparation: None

Course Learning Objectives

Chapter 1: Ethics and Ethical Reasoning

After studying this chapter you will be able to:

1. Identify the characteristics of ethics.
2. Recognize ethical reasoning used by accountants.

Chapter 2: AICPA Code of Professional Conduct

After studying this chapter you will be able to:

1. Differentiate between rulings and principles of the AICPA' Code of Professional Conduct.
2. Identify the six principles and list the eleven rules of the AICPA Code of Professional Conduct.
3. Recognize ethics rulings on independence.

4. Resolve ethical dilemmas using the threats and safeguards approach, a conceptual framework.

Chapter 3: Ohio Professional Standards and Responsibilities

After studying this chapter you will be able to:

1. Identify key sections of the Accountancy Board Law, including advertising, use of designations, and disciplinary actions.
2. Recognize Ohio Laws and Rules of the Accountancy Board, including accounting standards and ethics standards.