

# Ethics for Colorado

## Course Description

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This is an ethics course for Colorado 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 and the appendices cover Colorado Rules of the State Board of Accountancy, the Revised Statutes and Policies adopted by the Board.

Note: This course does not fulfill the 2 CR&R Course for new or reactivating CPAs.

**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

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### Chapter 1: Ethics Defined

After studying this chapter you will be able to:

1. Recognize ethical reasoning used by accountants.

### Chapter 2: AICPA Ethics

After studying this chapter you will be able to:

1. Identify different principles and rules of the AICPA Code of Professional Conduct.
2. Identify independence and objectivity issues.
3. Recognize ethical standards and violations.

## **Chapter 3: Colorado Ethics**

1. Identify disciplinary actions by the Board.
2. Recognize Colorado State Board licensing requirements.
3. Identify different naming requirements for CPA firms.
4. Recognize CPE requirements.