# <u>Ethics for Mississippi</u>

## **Course Description**

This course is designed to meet the 4 hour ethics CPE requirement (3 hours, general, 1 hour, state-specific) for Mississippi CPAs. It also covers standards of professional conduct and business practices adhered to by 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.

**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: Regulatory Ethics Prerequisite: None Advanced Preparation: None

# **Course Learning Objectives**

#### 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: Mississippi Ethics

After studying this chapter you will be able to:

1. Recognize Mississippi Rules and Regulations of the Accountancy Board, including accounting standards and rules of conduct, requirements for certificates, continuing education and compliance assurance program.