

Ethics for Ohio

Course Description

This course is designed to meet the 4 hour ethics CPE requirement for Ohio. It covers standards of professional conduct and business practices adhered to by Ohio 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 addresses some key features of AICPA ethics and the Sarbanes-Oxley Act.

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: Key Features of AICPA Ethics and the Sarbanes-Oxley Act

After studying this chapter you will be able to:

1. Differentiate between rulings and principles of the AICPA' Code of Professional Conduct.
2. Briefly describe the six principles and list the eleven rules of the AICPA Code of Professional Conduct.
3. Outline ethics rulings on independence.
4. Resolve ethical dilemmas using the threats and safeguards approach, a conceptual framework.
5. List the key features of corporate responsibility law (Sarbanes-Oxley act) that influence auditor independence.
6. List consulting services prohibited by the Sarbanes-Oxley (SOX) Act of 2002.
7. Explain licensing and disciplinary mechanisms within the profession.
8. Outline the Standards for Tax Services.
9. Discuss cases of ethical violations.

Chapter 2: Ohio Ethics

After studying this chapter you will be able to:

1. Outline the professional ethics and conduct for Ohio CPAs.
2. Summarize the ethical concepts promulgated in the Code of Professional Conduct.