

Ethics for Michigan

AICPA Code of Professional Conduct

Course Description

This is an ethics course for Michigan 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. It fulfills the 2-hour annual ethics requirement.

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: 2 (CPA)

Category: 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.