

# Ethics for Florida CPAs

## Course Description

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This is an ethics course designed for Florida 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 ethical overview, the AICPA Code of Professional Conduct and the threats and safeguards approach to coping with ethical dilemmas.

Chapter 3 covers Florida Ethics, including a review of key sections within Chapter 61H1: *Administrative Code*, Chapter 473: *Regulation of Professions and Occupations – Public Accountancy*, and Chapter 455: *Business and Professional Regulation: General Provisions*.

**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

**Provider Number:** 0006223, **Course Number:** 0018800

## Course Learning Objectives

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### Chapter 1: Ethics and Ethical Reasoning

After studying this chapter you will be able to:

1. Recognize ethical reasoning used by accountants.

### Chapter 2: AICPA Code of Professional Conduct

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: Florida Ethics**

After studying this chapter you will be able to:

1. Identify key sections of the Florida Statutes, including Chapter 455 *Business and Professional Regulation: General Provisions*, and Chapter 473, *Regulation of Professions and Occupations - Public Accountancy*.
2. Recognize Florida Administrative Codes for the Public Accounting profession, including key sections from within Chapter 61H1-19 thru 39 Board of Accountancy Rules.