

# Ethics for Utah

## Course Description

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This is a 4 hour course for Utah 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 the AICPA Code of Professional Conduct and an approach --the threats and safeguards approach --to coping with ethical dilemmas. The course includes one CPE hour of education on the Utah Certified Public Accountant Licensing Act and Certified Public Accountant Licensing Act Rules, and 3 CPE hours of ethics

**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

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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: Utah – Licensing Act and Rules

After studying this chapter you will be able to:

1. Identify the requirements of CPAs as highlighted in the Utah CPA Licensing Act and Rules.