

Ethics Training for Texas CPAs

Course Description

This is an ethics course for Texas CPAs covering standards of professional conduct and business practices adhered to 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 provides a background on ethical principles and values, ethical codes and requirements included in the AICPA Code of Professional Conduct, and a focus on the Texas State Board of Public Accountancy Rules of Professional Conduct. It also presents an approach to coping with ethical dilemmas, the Sarbanes-Oxley Act and its impact on business ethics, new internal control requirements, and the responsibilities for Texas CPA's. The rules will be supplemented with case studies and enforcement actions that the Board has taken. The intention is to provide you with precise text from the Board, along with supplemental information to help understand real-life situations or nuances.

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

Section 1: Ethics Defined

After studying this chapter you will be able to:

1. Identify the characteristics of ethics.

Section 2: AICPA Code of Professional Conduct

After studying this chapter you will be able to:

1. Identify the different principles and rules of the AICPA Code of Professional Conduct.
2. Identify independence and objectivity issues.

3. Recognize ethics standards and violations.

Section 3: Texas Rules of Professional Conduct

After studying this chapter you will be able to:

1. Recognize the Texas State Board of Public Accountancy Rules of Professional Conduct.
2. Identify licensing and disciplinary mechanisms for Texas CPAs.