

# Ethics for Montana

## Course Description

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This is an ethics course covering integrity, objectivity and independence ethical standards for 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. Using the AICPA Code of Professional Conduct, it presents an approach to coping with ethical dilemmas. It fulfills a 2-hour ethics requirement.

**Completion Deadline & Exam:** This course, including the examination, must be completed within one year of the date of purchase.

**Course Level:** Overview. This program is appropriate for professionals at all organizational levels.

**CPE Credits:** 2 (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.