

# Ethics for Idaho

## Course Description

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This is an ethics course for Idaho 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 approach - the threats and safeguards approach - to coping with ethical dilemmas. A review of the AICPA Code of Professional Conduct is covered in Chapter 2. Chapter 3 covers Idaho State Specific Ethics.

**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:** 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: Idaho Accountancy Rules**

After studying this chapter you will be able to:

1. Identify key elements of the Accountancy rules, including good moral character, renewal requirements, and practice privileges.
2. Recognize the rules of professional conduct included in the Idaho Accountancy Rules.
3. Recognize rules for continuing education, peer review and fees and fines, as highlighted in the Accountancy Rules.