

Ethics for Oregon - 2021

Course Description

This is an ethics course for Oregon 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. Also included are some cases of AICPA ethics violations. Chapter 3 covers the specific Oregon Statutes, Rules, and Code of Professional Conduct. An overview of recent case studies pertaining to Board rules is included in the Appendix.

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

QAS Self-Study Number: 112530

Course Learning Objectives

Chapter 1: Ethics Defined

After studying this chapter you will be able to:

1. Recognize ethical reasoning used by accountants.

Chapter 2: AICPA Ethics

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: Oregon Ethics

After studying this chapter you will be able to:

1. Recognize rules as presented in Oregon Revised Statutes Chapter 673.
2. Identify requirements of the Division 30: Code of Professional Conduct.
3. Recognize CPE requirements as stated in Division 40: Continuing Professional Education.
4. Recognize recent case studies pertaining to ethics and professional responsibility