

# Ethics for Washington CPAs - 2021

## Course Description

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This is an ethics and regulations course for Washington 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 covers the specific Washington Public Accountancy Act and the Board's rules and policies, the profession's Code of Conduct (Code), and the differences between Washington State law and the AICPA Code. After completing this course, participants will have an understanding of the laws and regulations in Washington State governing accountancy, where to access those laws and regulations, and an understanding of the scope and nature of those laws and requirements. This course is for 2021.

**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. Identify the characteristics of ethics.

### Chapter 2: Washington Ethics

After studying this chapter you will be able to:

1. Recognize rules as presented in Washington Public Accountancy Act and identify requirements of the Chapter WAC 4-30.
2. Recognize any differences between Washington State Board rules and AICPA rules.

## **Chapter 3: AICPA Ethics**

After studying this chapter you will be able to:

1. Identify different principles and rules of the AICPA *Code of Professional Conduct*.