

# **AICPA Code of Professional Conduct**

## **Course Description**

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This is an ethics course covering the AICPA standards of professional conduct and business practices adhered to by accountants in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession.

**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:** 3 (CPA)

**Category:** Regulatory Ethics

**Prerequisite:** None

**Advanced Preparation:** None

## **Course Learning Objectives**

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### **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.