

# Ethics for Virginia CPAs- 2022

## Course Description

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This course is an ethics course for Virginia CPAs. The course includes the viewing of the Virginia Board of Accountancy (VBOA) Segment (video). The text reviews portions of the AICPA Code of Professional Conduct covering integrity, objectivity and independence standards for CPAs. This material will enhance a CPA's professionalism when dealing with the public and clients.

**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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### VBOA Segment: Virginia Board of Accountancy Segment

After reviewing this video you will be able to:

1. Recognize requirements established by the VBOA.

### 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.