

## **Learning Objectives**

- Identify different principles and rules of the AICPA *Code of Professional Conduct*.
- Recognize ethical standards and violations.

### **Chapter 1: Ethics and Ethical Behavior**

- Ethical Reasoning
- Ethical Dilemmas

### **Chapter 2: AICPA Code of Professional Conduct**

- Code Structure
  - 1.300 - General Standards
  - 1.400 - Acts Discreditable
  - 1.510 - Contingent Fees
  - 1.520 - Commissions and Referral Fees
  - 1.600 - Advertising and Other Forms of Solicitation
  - 1.700 - Confidential Client Information Rule
  - 1.800 - Form of Organization and Name Rule