

Learning Objectives

- Recognize ethical reasoning used by accountants.
- Identify different principles and rules of the AICPA Code of Professional Conduct.
- Identify independence and objectivity issues.
- Recognize ethical standards and violations.
- Recognize Ohio Laws and Rules of the Accountancy Board, including accounting standards and ethics standards

Chapter 1: Ethics and Ethical Behavior

- The Concept of Ethics
- Reasoning and Dilemmas

Chapter 2: AICPA Code of Professional Conduct

- Code Structure
- Principles of Professional Conduct
- Ethical Decision-Making Conceptual Framework
- Rules of Conduct
 - Integrity and Objectivity Rule
 - Independence Rule
- What Is Considered an Ethics Violation
 - General Standards Rule
 - Acts Discreditable Rule
 - Contingent Fees
 - Commissions and Referral Fee
 - Advertising and Other Forms of Solicitation Rule
 - Confidential Information
 - Form of Organization and Name
 - AICPA Professional Ethics Division

Chapter 3: Ohio Professional Standards and Responsibilities

- Ohio Revised Code
- Ohio Administrative Code