



## **CHAPTER 1: ETHICS AND ETHICAL REASONING**

### **LEARNING OBJECTIVES**

- Recognize ethical reasoning used by accountants.

### **TOPICS COVERED**

- Ethical Reasoning and Accountants
- Ethical Dilemmas in Accounting

## **CHAPTER 2: AICPA CODE OF PROFESSIONAL CONDUCT**

### **LEARNING OBJECTIVES**

- Identify different principles and rules of the AICPA *Code of Professional Conduct*.
- Identify independence and objectivity issues.

### **TOPICS COVERED**

- AICPA's Code of Professional Conduct
- Summaries of the Six Principles
- Conceptual Framework – Threats and Safeguards Approach
- Summaries of the Eleven Rules of Conduct
- 1.100 - Integrity and Objectivity Rule
- 1.200 - Independence Rule
- Appendix
- Other AICPA Rules
- AICPA Ethics FAQ