



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

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
- AICPA Professional Ethics Division