



CHAPTER 1: ETHICS AND ETHICAL REASONING

LEARNING OBJECTIVES

- Identify the characteristics of ethics.
- Recognize ethical reasoning used by accountants.

TOPICS COVERED

- Ethics Defined
- Ethical Reasoning and Accountants
- Ethical Dilemmas in Accounting

CHAPTER 2: AICPA CODE OF PROFESSIONAL CONDUCT

LEARNING OBJECTIVES

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

TOPICS COVERED

- AICPA's Code of Professional Conduct
- Summaries of the Six Principles
- Conceptual Framework – Threats and Safeguards Approach
- Summaries of the Eleven Rules

CHAPTER 3: TEXAS RULES OF PROFESSIONAL CONDUCT

LEARNING OBJECTIVES

- Recognize the Texas State Board of Public Accountancy Rules of Professional Conduct.
- Identify licensing and disciplinary mechanisms for Texas CPAs.

TOPICS COVERED

- Texas Rules of Professional Conduct
- Appendix
- AICPA Rules
- TSBPA Rules