

Learning Objectives

- Recognize ethical reasoning used by accountants.
- Identify the different principles and rules of the AICPA *Code of Professional Conduct*.
- Identify independence and objectivity issues.
- Recognize ethics standards and violations.
- Recognize the Texas State Board of Public Accountancy Rules of Professional Conduct.
- Identify licensing and disciplinary mechanisms for Texas CPAs.

Topics Covered

Chapter 1: Ethics and Ethical Reasoning

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

Chapter 2: AICPA Code of Professional Conduct

- Summaries of the Six Principles
- Conceptual Framework – Threats and Safeguards Approach
- Summaries of the 11 Rules

Chapter 3: Texas Rules of Professional Conduct