

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.
- Identify key sections of the Accountancy Board Law, including advertising, use of designations, and disciplinary actions.
- Recognize Ohio Laws and Rules of the Accountancy Board, including accounting standards and ethics standards

Chapter 1: Ethics and Ethical Reasoning

- Ethical Reasoning and Accountants
- Ethical Dilemmas in Accounting

Chapter 2: AICPA Code of Professional Conduct

- 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
 - 1.300 - General Standards
 - 1.400 - Acts Discreditable
 - 1.510 - Contingent Fees
 - 1.520 - Commissions and Referral Fees
 - 1.600 - Advertising and Other Forms of Solicitation
 - 1.700 - Confidential Client Information Rule
 - 1.800 - Form of Organization and Name Rule

Chapter 3: Ohio Professional Standards and Responsibilities

- Accountancy Board Law: Chapter 4701
- Accountancy Board Rules - Chapter 4701