

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
- Recognize rules as presented in Oregon Revised Statutes Chapter 673.
- Identify requirements of the Division 30: Code of Professional Conduct.
- Recognize CPE requirements as stated in Division 40: Continuing Professional Education.
- Recognize recent case studies pertaining to ethics and professional responsibility

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

Chapter 3: Oregon Rules and Regulations

- Board of Accountancy
- Licensing
- Firm Registration
- Continuing Professional Education
- Peer Reviews
- Chapter 3, Section 1 Review Questions
- Division 30 - Code of Professional Conduct
- 673.170 Disciplinary Actions