

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 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

Chapter 3: Oregon Rules and Regulations

- Board of Accountancy
- Licensing
- Firm Registration
- Continuing Professional Education
- Peer Reviews
- Division 30 - Code of Professional Conduct
- 673.170 Disciplinary Actions