

# Everyday Ethics: Doing Well by Doing Good (FERB)

## Course Overview

Ethics isn't about following the rules. It's about making the correct choice when faced with decisions that are difficult, inconvenient or are influenced by peer pressure. This course will help CPAs move the profession forward by actively understanding why people commit fraud; how to minimize threats while maximizing safeguards; and how to better integrate ethical principles, behaviors and choices into daily activities. Sustain your professional obligation and uphold a superior reputation by understanding the human side of behavioral choices.

This program is designed to meet both the four-hour ethics and two-hour regulatory review education requirements.

## Objectives

- Recognize the CPA's professional ethical obligations and responsibilities.
- Identify the seven internal and external responsibilities of business.
- Outline what moral philosophers thought about enterprise and ethics.
- Determine what it means to be a professional and the requirements of the profession.
- Recall current California Accountancy Act and California Board of Accountancy regulations.
- Identify reasons people cheat.
- Recall the AICPA Code of Professional Conduct, Institute of Management Accountants Standards of Ethical Conduct and T.D. Circular 230.

## Major Topics

- AICPA Code of Professional Conduct, Institute of Management Accountants Standards of Ethical Conduct and T.D. Circular 230
- Implications resulting from our profession's real and perceived mistakes
- Recent cases, rulings and interpretations on ethics and professional responsibility for the accounting profession
- Areas the partner should pay particular attention to
- Ethical solutions in the various codes, acts and regulations
- California Accountancy Act specific to the practice of public accountancy in California
- California Accountancy Act Articles 1.5, 3.5, 4, 5.5, 6, 6.5 and 7
- California Board of Accountancy regulations specific to the practice of public accountancy in California
- Accountancy Regulations articles 1, 9, 12, 12.5 and 13
- CBA disciplinary actions, including highlights of the misconduct that led to licensees being disciplined

**Field of Interest Code:** Regulatory Ethics

**CPE Hours:** 8.00 | ET: 4.00 | RR: 2.00 | CTEC-Ethic: 4.00

**Level:** Basic

**Designed for:**

CPAs in public or private practice in search of a dynamic, thought-provoking ethics course.

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