

Professional Ethics for Louisiana CPAs

Course Description

This is an ethics course designed for Louisiana CPAs. It covers standards of professional conduct and business practices that should be adhered to by accountants such as CPAs in order to enhance their profession and maximize idealism, justice and fairness when dealing with the public, clients and other members of their profession. It presents the AICPA Code of Professional Conduct, along with the threats and safeguards approach to coping with ethical dilemmas. The Louisiana State Board Rules of Professional Conduct are discussed in different sections of the course, in case studies, and in relevant sections where the AICPA rules are discussed.

Note: The final exam requires a 90% minimum passing grade.

Completion Deadline & Exam: This course, including the examination, must be completed within one year of the date of purchase. In addition, unless otherwise indicated, no correct or incorrect feedback for any exam question will be provided.

Course Level: Overview. This program is appropriate for professionals at all organizational levels.

CPE Credits: 3 (CPA)

Field of Study: Regulatory Ethics

Prerequisite: None

Advanced Preparation: None

Course Learning Objectives

After studying this course, you will be able to:

- Identify the characteristics of ethics.
- Identify different principles and rules of the AICPA *Code of Professional Conduct* and the Louisiana *Rules of Professional Conduct*.
- Identify independence and objectivity issues.
- Recognize ethical standards and violations.