Professional Ethics for West Virginia CPAs™ v.1.0- Study Guide & Outline

Credits: 4 CPE Hours | 50-minute hour credit

Required Texts: Course Transcript (Included)

Required Video Lessons: 52 (Included)

Course Format: QAS SS

Subject Classification: Ethics

Exam Questions: Review - 12 | Final - 20

Prerequisites: None

Advance Preparation: The student should be familiar with:

- The latest version of the AIPCA Code of Professional Conduct
- Promulgations by the West Virginia Board of Accountancy

Course Level: Overview

Course Publication Date: June 2017

Course Updated: June 2017

Instructions to Complete Course:

- Complete Video Lessons.
- If desired, print Course Transcript and supplemental material to follow along
- Open Review Questions and answer questions on Response Sheet
- Grade and score your Review using Review Questions Answer Key
- Open Final Exam and complete Final Exam using Response Sheet
- Submit Final Exam Response Sheet to TeachUcomp, Inc. following instructions in "Submittal Form & Instructions"

Course Introduction

This course will present an overview of the most recent version of the AICPA Code of Professional Conduct, which took effect on December 15, 2014. We will explore the ethical principles included with the code, the rules found within the code, situations which threaten a member's compliance with code rules, and the AICPA conceptual framework approach to resolving threats to compliance.

This course will also explore ethical issues related to recent advances in technology, as well as ethical concerns related to social media and networking. In doing so, we will examine how technological failures may cause threats to compliance with the Code of Professional Conduct, how online behavioral choices may give rise to threats, and how a member may apply the conceptual framework approach as a means of resolving threats to compliance.

Finally, this course will examine specific rules for CPAs in the state of West Virginia; including accountancy statutes from the West Virginia Code and promulgations by the West Virginia State Board of Public Accountancy.

Course Outline

This course is divided into six chapters that include the following information:

1. **Chapter 1: The AICPA Code of Professional Conduct Principles**
2. **Chapter 2: The AICPA Code of Professional Conduct Rules**
3. **Chapter 3: Applying the AICPA Conceptual Framework**
4. **Chapter 4: Ethical Conflicts and Conflicts of Interest**
5. **Chapter 5: Ethics in the Digital Age**
6. **Chapter 6: West Virginia Statutes, Rules and Regulations**

Learning Objectives

Each chapter contains two learning objectives. By the end of this course, you should be able to:

1. Identify the differences between rules and principles
2. Identify the six principles of professional conduct found in the AICPA Code of Professional Conduct
3. Identify the eleven rules found in the AICPA Code of Professional Conduct
4. Distinguish between which rules apply to members in public practice, which rules apply to members in business, and which rules apply to other members of the AICPA
5. Identify the three-step approach to applying the AICPA Code of Professional Conduct's conceptual framework
6. Identify seven categories of threats to compliance with the rules found in the code
7. Recognize the circumstances which create ethical conflicts and conflicts of interest
8. Identify the process of obtaining disclosures related to conflicts of interest
9. Identify the various modern technologies that can cause threats to compliance with the Code of Professional Conduct
10. Identify social media and networking behaviors which can cause threats to compliance with the code
11. Identify the makeup, duties, and powers of the West Virginia Board of Accountancy
12. Identify the state statutes and Board rules that regulate the practice of certified public accounting in West Virginia

Additional Information about TeachUcomp, Inc.

This Study Guide and Outline provides information about a specific TeachUcomp course. For more information about TeachUcomp, Inc. and specific company policies, please visit our General FAQ (Frequently Asked Questions) Page: http://www.teachucomp.com/faq/ **The FAQ page provides information about all of the following TeachUcomp policies:**

- Program Registration Requirements
- TeachUcomp, Inc.'s Refund Policy
- TeachUcomp, Inc.'s Complaint Resolution Policy

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http://www.teachucomp.com/contact-us/