

Course Objective

1. To educate Texas Certified Public Accountants in ethical standards and issues associated with the practice of accounting within the State of Texas. As part of the education process, this course will:
 - a. aid Texas CPAs in applying ethical judgment when interpreting the various standards and rules applicable to the practice of public accountancy within the State of Texas;
 - b. encourage Texas CPAs to place primary importance in ethical decision-making on public rather than self-interest when evaluating their ethical decisions even at the loss of position or client.

2. To help Texas CPAs to develop more than a technical understanding of the various applicable Rules of Professional Conduct when involved in the performance of professional accounting services/work. Within this context, this Course will review and encourage open discussion of the Rules of Professional Conduct and their implications for persons in a variety of practices, including:
 - a. attest and non-attest services for Texas CPAs in public practice (§ 501.52);
 - b. internal accounting and auditing services for those Texas CPAs in industry;
 - c. education or government service.