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Course Information

Course Title: *Ethical Frameworks in Accounting* #371624

Number of continuing education credit hours recommended for this course:

CPA: 2 (All states)

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour.

National Registry of CPE Sponsors ID Number: 107615.

Sponsor numbers for states requiring sponsor registration

Florida Division of Certified Public Accountancy: 0004761 (Ethics #0011467)

Hawaii Board of Accountancy: 14003

New York State Board of Accountancy: 002146

Ohio State Board of Accountancy: CPE .51PSR

Pennsylvania Board of Accountancy: PX178025

Texas State Board of Accountancy: 009349

Course Description

The accountant is routinely confronted with business decisions that can be difficult to resolve without a firm grounding in the relevant ethical frameworks. *Ethical Frameworks in Accounting* outlines the decision processes that can be followed to clarify how problem areas can be resolved. The course also summarizes the main bodies of thought that are most likely to apply to the circumstances of the accountant.

Course Content

Publication/Revision date: 2/20/2024.

Author: Steven M. Bragg, CPA.

Final exam (online): Ten questions (multiple-choice).

Program Delivery Method: NASBA QAS Self-Study (interactive)

Subject Codes/Field of Study

NASBA (CPA): Behavioral Ethics

Course Level, Prerequisites, and Advance Preparation Requirements

Program level: Overview

Prerequisites: None

Advance Preparation: None

Instructions for Taking This Course

- Log in to your secure account at www.bhfe.com. Go to "My Account."
- You must complete this course within one year of purchase (If the course is "Expired," contact us and we will add the latest edition of the course to your account (no charge).
- To retain the course-PDF after completion (for future reference) and to enable enhanced navigation: From "My Account," Download and save the course-PDF to your computer. This will enable the search function (Menu: Edit>Find) and bookmarks (icon on left side of document window).
- Complete the course by following the learning objectives listed for the course, studying the text, and, if included, studying the review questions at the end of each major section (or at the end of the course).
- Once you have completed studying the course and you are confident that the learning objectives have been met, answer the final exam questions (online).

Instructions for Taking the Online Exam

- Log in to your secure account at www.bhfe.com. Go to "My Account."
- A passing grade of at least 70% is required on the exam for this course.
- You will have three attempts to pass the exam (call or email us after three unsuccessful attempts for instructions).
- The exam is not timed, and it does not need to be completed in one session.
- For a printed copy of the exam questions, open the exam and press "Print Exam."
- Once you pass the exam, the results (correct/incorrect answers) and certificate of completion appear in "My Account." A confirmation email is also sent.
- CFP Board and IRS credit hours, if applicable, are reported on Tuesdays and at the end of the month.

Have a question? Call us at 800-588-7039 or email us at contact@bhfe.com.

Learning Assignment & Objectives

- Describe the beneficial effects of having a strong sense of ethics.
- Specify the reporting structure for the entities that establish accounting governance.
- Describe the various principles contained within the AICPA Code of Professional Conduct.
- Describe the tenets of ethical relativism.
- Specify the differences between deontology and consequentialism.
- Explain how the difference principle can be applied to real-world situations.
- Describe the various theories associated with corporate social responsibility.
- Specify the measurements that can be linked to corporate social responsibility reporting.

About the Author

Steven Bragg, CPA, has been the chief financial officer or controller of four companies, as well as a consulting manager at Ernst & Young. He received a master's degree in finance from Bentley College, an MBA from Babson College, and a Bachelor's degree in Economics from the University of Maine. He has been a two-time president of the Colorado Mountain Club, and is an avid alpine skier, mountain biker, and certified master diver. Mr. Bragg resides in Centennial, Colorado. He has written more than 250 books and courses, including *New Controller Guidebook*, *GAAP Guidebook*, and *Payroll Management*.

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Table of Contents

Ethical Frameworks in Accounting	1
Introduction	1
The Nature of Ethics	1
Accounting Governance	1
Codes of Professional Conduct	2
The AICPA Code of Professional Conduct.....	3
Legal Requirements.....	5
The Universal Nature of Ethical Rules.....	6
Kohlberg’s Stages of Moral Development	6
Pre-Conventional Level	6
Conventional Level.....	7
Post-Conventional Level.....	7
The Stages of Moral Development as Applied to Accounting	8
How to Make Ethical Decisions	8
Ethical Frameworks.....	9
Consequentialism vs. Deontology	11
Distributive Justice	12
Virtue Ethics.....	15
Ethical Egoism	16
Corporate Social Responsibility	17
Shareholder Theory.....	17
Stakeholder Theory.....	17
Ethical Judgments in Accounting.....	21
Specific Reporting Considerations	22
Ethical Rationalizations.....	23
Review Questions.....	25
Answers to Review Questions	26
Glossary	28
Index	30