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- Auditing
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- Training Consulting

Edutainment = Training that's Fun!
a combination of education and entertainment

A Four-Hour Training Course

Business Ethics

This course is designed to satisfy the business ethics CPE requirements of State Boards of Public Accountancy, and also provide ethical training to non-CPAs. The course is modeled after the Virginia Board of Accountancy outlines, which are the most specific outlines from Boards, but also applicable to other states' requirements, CIAs, CISAs, CFEs and other professionals.

I. Broad View of Ethics vs. Definitions of Professional Ethics for CIAs and CPAs

II. Ethical Dilemmas - Exercises

III. Required Discussions for VA CPA's (tailored to also be applicable to others)

- a) Fee Schedules – Required discussion and handouts.
- b) Enforcement Cases – Required discussion and handout.
- c) Trends
- d) Disciplinary actions
- e) AICPA Professional Ethics Executive Committee (PEEC) and Accounting & Review Services Committee (ARSC) Updates
- f) Proposed, Revised and New Interpretations and Proposed Deletions of Ethics Rulings
- g) AICPA Update
- h) Top 10 Issues for 2013
 1. Ownership of Information
 2. Requirements for Licensure/Renewal
 3. CPE Reporting Requirements
 4. Behavioral Ethics
 - Kohlberg's Stages of Moral Development
 5. Enforcement FAQs
 - Use of CPA Title
 - General FAQs
 6. Social Media
 - Access/sign up
 - Twitter
 - LinkedIn
 - Facebook
 7. Board Policies

8. International Ethics Convergence
 - Accounting WEB article - 8/28/09
 - AICPA article - 5/08
 - Journal of Accountancy article – 10/10
9. Fiduciary Responsibilities
 - AICPA Practice Guide
 - AICPA/fi360 Publishes Handbook for Investment Advisors
 - AICPA Fiduciary Responsibility Fact Sheet
 - AICPA Fiduciary Standard of Care
 - Fiduciary Responsibilities for CPAs in Industry
10. AICPA vs. Private Company Council - “Method of Accounting”
 - AICPA’s Financial Reporting Framework for Small- and Medium-sized Entities - FAQs
 - AICPA’s Exposure Draft – Proposed Financial Reporting for Small- and Medium sized Entities
 - Private Company Financial Reporting - FAQs

IV. Ethics Case Studies for CIAs and CPAs in Business

Course Leader:

Larry D. Hubbard (CPA, CIA, CISA, CCSA and Accredited Internal Quality Assessment Validator) will lead the training seminar. Prior to founding Larry Hubbard & Associates, Larry’s work experience included Mobil Corporation and Ernst & Young.



Administration:

No advance preparation or prerequisites are necessary for this course. The program level is basic. The delivery method is Group-Live and 4 CPE hours in the Behavioral Ethics field of study are available.

Larry Hubbard & Associates is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Website: www.nasba.org

For information regarding registration, cancellation or administrative policies such as concerns, complaints or comments, email Larry@LHubbard.com.