



# The Accidental Accountant™

*Using Improvisation To Create Positive Results*

## **ETHICS: 50 Shades of Gray**

Ethics should be a black and white issue. However, if you ask most CPAs, they would say ethics is a very gray area. Why is this? It seems like at least once a month there is an article written in the Wall Street Journal about someone committing fraud to big corporations failing in their corporate governance responsibilities. We will discuss real-world cases such as Wells Fargo, Theranos, and the most current case of ethics violations in the news. Also, we will debate this topic - ethical considerations and webinars, webcasts and self-study. At times during this session, we will put a humorous twist in our discussion of ethics.

**Course Objectives:** Following completion of the session, participants will be able to:

- Describe components of an ethical environment
- Describe the role of the partner's/board of directors in developing an ethical corporate culture.
- Compare and contrast “duty of care” and “duty of loyalty” as it relates to the partner's/board of directors/board of directors.
- Discuss the Principles of the AICPA’s Principles of Professional Conduct

**Course Highlights:**

- Discussion of real-world cases like Wells Fargo, Theranos, and the most current case of ethics violations in the news.
- Using humor to compare and contrast ethical decision making.

**CPE Credits:** 2 - 4

**Designed For:** CPAs and accountants in public practice, business and industry and higher education.

**Field of Study:** Ethics - Behavioral

**Prerequisites:** None