

# RIGHT ADVISORY

EXPERIENCE ✦ PASSION ✦ INTEGRITY

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## **ETHICS IN ACCOUNTING**

The purpose of this course is to help CPAs and other finance professionals better address the often difficult choices when confronted with an ethical accounting issue. The course will explore the history of, and typical factors around, ethical lapses in accounting.

### ***Major topics include:***

- *Recent history* – Highlight various public events that have caused questions of ethics under the US accountability and disclosure system.
- *What is the motivation?* – What drives individuals to consider or acquiesce to compromising accounting?
- *Why does it happen?* – What in the reporting system or personal make-up that allows intentional misstatement of company information? What culture at the company fosters such behavior?
- *Can it be prevented?* – What changes to the reporting system are more likely to deter poor ethical choices?
- *What would/can you do?* – How to address or respond to ethical challenges within an organization.

***Designed for:*** CPAs and other finance professionals who want to explore ethical issues that could impair business accountability.

***Level of knowledge:*** Basic

***Field of study:*** General

***Instructor:*** Robert M. Tarola, CPA