

# Learning Objectives

Learning objectives for this course describe what the course participant will be able to do upon successful completion of the course.

Specific learning objectives for this course include the following.

- Identify the role of ethics in the context of the CPA profession.
- Identify the legislative intent behind the licensing of CPAs.
- Identify the roles of independence, integrity and objectivity as applied to the practice of public accountancy.
- Identify the restrictions on the profession in regards to the receipt of contingent fees and commissions.
- Identify the significance of GAAP and its role in the profession.
- Identify those clients for whom a licensee may earn a commission for recommending third party products.
- Identify the professional service(s) requiring independence from the client.
- Identify those licensees required to maintain independence from their firm's attest clients.
- Identify those licensees subject to the SEC's "cooling off" provisions.
- Identify the basic principles behind the restrictions against nonattest services.
- Identify a practitioner's obligations regarding client errors or omissions under Section 10.21.
- Identify a practitioner's obligations for the return of client records under Section 10.28.
- Identify the position standards.
- Identify the primary purpose and applicability of the IRC Section 7216(a) penalty provisions.
- Identify the circumstances requiring client consent when tax return information is disclosed by a tax preparer.
- Identify the required components of a valid consent.