

## Virginia-Specific Ethics Course 2019 Outline

- 1. Ethical decision-making**
  - Procedures for ethical decision-making
  - AICPA conceptual frameworks for CPAs in public practice and industry
  - PLUS Ethical Decision-Making Model
- 2. Services to the public beyond vocation**
  - Volunteerism
  - Firm registration
- 3. Update on rules and regulations**
  - Single license renewal date for all licensees
  - CPE requirements
  - Discuss requirements for the Active — CPE Exempt status
- 4. Staying on the ethical course**
  - Ownership of work papers
  - Unbiased data reporting
  - Ethical verbal and nonverbal communication
  - Fraud and the dangers of social media