ACCT 6335 Ethics for Professional Accountants

This course provides a thorough examination of ethical issues in business, with an emphasis on the accounting profession. This course presents ethical philosophies and reasoning, along with the key principles of the American Institute of Certified Public Accountants Code of Professional Conduct, including integrity, objectivity, and independence. This course also addresses the governance structure of companies with respect to the regulatory requirements of the Sarbanes-Oxley Act. This course is approved to meet the ethics requirements established by the Texas State Board of Public Accountancy. (3-0) S