

AICPA Ethics Code Exam(2022/2023)Questions And Answers.

Which step in the decision-making model is characterized by asking the question, "Are these opinions consistent with applicable professional ethics rules, regulations, and laws?"

- A. Recognize ethical issues
- B. Gather critical facts
- C. Consider the effect on stakeholders
- D. Consider rules, regulations, and laws - Answer D. Consider rules, regulations, and laws

Step 7 asks this question. You may determine that the greatest benefit and least amount of harm would likely result if you take a particular course of action, but if that course of action is inconsistent with the profession's rules of conduct, you may not ignore those rules.

Which step in the decision-making model is characterized by asking the question, "If you had to discuss your decision in public, would you be concerned about how it reflects on your ethics?"

- A. Recognize ethical issues
 - B. Consider your comfort level
 - C. Consider the effect on stake holders
 - D. Consider rules, regulations, and laws - Answer B. Consider your comfort level
- Step 6 asks you to consider your comfort level. Before you make a decision about the correct action when facing an ethical issue, you should ask yourself some questions.

CPAs must follow the rules and standards promulgated by which body?

- A. AICPA
 - B. SEC
 - C. PCAOB
 - D. Your state CPA licensing board - Answer D. Your state CPA licensing board
- State CPA licensing boards are charged with issuing CPA licenses and overseeing the ethical conduct of CPAs in 55 jurisdictions in the United States. It is critically important for CPAs to know their state board's requirements. If you are licensed by more than one state board, you should familiarize yourself with each state's requirements.

As a professional CPA, I have the greatest responsibility to serve:

- A. My clients
- B. My best interest
- C. The public's interest
- D. My superior's interest - Answer C. Your primary responsibility is to serve the public interest.

As a professional CPA, I have a responsibility to maintain and broaden public confidence by performing all my responsibilities with:

Aicpa Ethics Test Answers

O. Ray Whittington



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