**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

1. **Services to the public beyond vocation**

• Volunteerism

• Firm registration

1. **Update on rules and regulations**

• Single license renewal date for all licensees

• CPE requirements

• Discuss requirements for the Active — CPE Exempt status

1. **Staying on the ethical course**

• Ownership of work papers

• Unbiased data reporting

• Ethical verbal and nonverbal communication

• Fraud and the dangers of social media