



## **On-site Ethics Programs**

### **Rick Crosser**

#### **Barriers to Ethical Behavior and Leadership (BEBL)**

By Rick Crosser (average instructor presentation rating 4.53)

The session, Barriers to Ethical Behavior and Leadership will offer a series of real events throughout our history that are examples of why good people do bad or questionable things. The session will summarize what is meant by ethical behavior amplified by various codes of conduct and ethics plus Aristotle's virtues. Kohlberg's findings on the development of moral reasoning levels will help establish that changes in values and morals can occur throughout a person's life with experiences. McCoy's description of the Parable of the Sadhu dilemma and Lincoln Hall's near-disaster on Mt. Everest will be contrasted using leadership attributes. The inadvertent attention syndrome will be followed by the concluding barrier presentation relating to Milgram's research on obedience to unjust authority.

#### **Major Subjects:**

Ethics, leadership, and professionalism

#### **Objective:**

- Explore why good people sometimes do evil
  - Assess ways to change moral reasoning foundations
  - Investigate dimensions of leadership when ethical dilemmas surface
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## **On-site Ethics Programs**

### **Robbie Glantz**

#### **Creating an Ethical Work Environment (CEWE)**

By Robbie Glantz (average instructor presentation rating 4.5)

This fast-paced program is a practical how-to for understanding the components of an ethical work environment. It introduces current theories on human and organizational factors affecting ethical choices, examines the role of gossip in the workplace, provides tools for ethical decision making, and offers concrete actions for creating and sustaining an ethical work environment.

##### **Major Subjects:**

- Professionalism and ethics
- Human factors affecting ethical choices
- Professional and organizational responsibilities in creating an ethical work environment

**Objective:** Upon completion of this course, participants will be able to: increase understanding of human factors affecting ethical choices; provide concrete actions for creating an ethical work environment; offer tools for sound, ethical decision making.

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#### **The Art of Work: Accountability, Respect, and Trust (ART)**

By Robbie Glantz (average instructor presentation rating 4.5)

Accountability, respect and trust are important values that individuals at all levels can exercise in creating an environment of workplace community and organizational excellence. Accountability, being responsible for or answerable to personal actions, is heightened in an atmosphere that promotes behaviors leading to respect and trust. This workshop includes a look at behaviors that help build positive workplace relationships.

##### **Objective:**

- To provide overview of ethical principles related to workplace relationship
- To review how to understand and manage workplace expectations
- To understand human nature as it relates to how individuals typically handle making mistakes
- To explore and identify elements of respect and trust building in the workplace

##### **Major Subjects:**

- Ethical values and principles
- Clarifying expectations
- Human Nature and Responding to Mistakes
- Components of Workplace Respect and Trust



## On-site Ethics Programs

### Rosemary Wiess

#### Colorado State Board of Accountancy Statutes, Rules, and Regulations (CBAE)

By Rosemary Wiess (average instructor presentation rating 4.74)

Learn how to apply these bodies of law to practical, everyday experiences for the CPA in public, private, and government practices. Also, get updated on the State Board's rule changes that went into effect July 1, 2013.

\*Remember, the Colorado State Board of Accountancy requires CPAs to complete this course within six months of their initial licensure/certification.

#### Major Subjects:

- An overview of the Colorado State Board of Accountancy statutes, rules, and regulations
- Recent legislative changes affecting the accounting profession
- Recent changes to Colorado statutes, rules, regulations, and policies

**Objective:** Familiarize and update participants with the Colorado State Board of Accountancy statutes, rules, and regulations and to apply these bodies of law to practical, everyday experience for a CPA in public, private, and government practices. Review and analyze actual State Board of Accountancy cases in order to learn the complaint, investigative, and legal process of the board, and to enable participants to understand the ramifications of this process.

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#### Ethics and the AICPA's Principles, Rules, and Responsibilities (EAC)

By Rosemary Weiss (average instructor presentation rating 4.74)

Using the AICPA's code of conduct, you'll gain additional tools to help you make ethical decisions.

#### Major Subjects:

- AICPA code of conduct

**Objective:** To provide CPAs with tools that will help them make better ethical decisions.



## **On-site Ethics Programs**

### **Paul Harrison**

#### **When Good CPAs Go Bad: Ethics & Cases**

Instructor: Paul Harrison, MBA, CFP: DU Faculty (average instructor presentation rating 4.79)

**OVERVIEW:**How do each of us define ethics? How is that different from morals? What are we likely to do when we find ourselves in a tricky ethical position? Why are CPAs required to study ethics? How can this make us better at what we do? These are some of the questions that this class will explore through cases and discussion.

This seminar will explore:

- \* The foundation of our Code of Professional Conduct
- \* Case studies in ethics
- \* Case studies in fraud
- \* What CPAs need to focus upon when confronted with ethical dilemmas
- \* What are the circumstances to blow the whistle

**MAJOR SUBJECTS:**Ethical considerations in approaching the different aspects of being a CPA, in public practice, in industry and in other trusted positions; understanding where our Code of Professional Conduct comes from and how to get the most out of it; what are some of the conditions that foster 'trust violations' that can result in fraud; what are the ethical considerations for blowing the whistle.

**OBJECTIVE:**Assess your current understanding of ethics and how to recognize that you might be in a position that requires assistance. Where to turn in order to get help in decision-making and why different resources may or may not be helpful.



## **On-site Ethics Programs**

**Louie V. Larimer, JD**

### **The Psychology of Ethics**

Instructor: Louie Larimer, JD (New to COCPA)

#### Introduction

This continuing education program supplements the traditional and standard regulatory ethics curriculum by focusing on--*The Psychology of Ethics* – recognizing and understanding the internal forces, influences, factors, thoughts, beliefs, and feelings that occur when ethical dilemmas arise in one’s professional practice. The program is presented in a highly interactive, thought provoking and memorable manner. It offers pragmatic ethical frameworks and strategies for dealing with ethical conflicts and counselling others.

#### Designed for

CPAs who already know the ethical rules of accountancy, but seek ways to broaden and deepen their understanding of ethics so that they may better guide and counsel their clients when ethical issues arise.

#### Major Subjects

- Pragmatic meaning of ethics, integrity and character
- Differing types of ethics
- Factors that influence one’s ethics
- 7 ways to think about ethics
- Reasons why good people act unethically
- Reflective Judgement, Discernment and Conscience
- Critical questions to ask

#### Objective

Increase personal awareness, knowledge and insight with respect to how one thinks, feels and knows “what is” and “is not ethical.”



## **On-site Ethics Programs**

**Linda S. Lange, CPA, MBA**

### **Ethics: Risk and Sustainability**

Instructor: Linda Lange, CPA, MBA (New to COCPA)

#### **Ethics: Risk and Sustainability**

An accountant serves multiple masters: the client, the firm, the public, and self-interest. When these are not aligned, ethical choices can become problematic and both personal and organizational risk levels rise. COSO identifies "Tone at the Top" as a key factor in enterprise risk management. An organization's ethical tone is an expression of values and priorities, much like an individual's ethical stance.

Using some tools from the COSO ERM framework, together with the perspective of several different ethical models, we develop a vocabulary to examine both personal values and organizational tone. The result is an opportunity to identify and integrate priorities into sustainable alignment.

#### **Outcomes:**

- Use COSO Enterprise Risk Management (ERM) Framework to identify and assess sources of Ethical Risk
- Recognize multiple stakeholders in a potential ethical dilemma
- Explore several Ethical Models for different perspective
- Develop alternative responses and evaluate potential consequences using
- Decide, Act, and Evaluate! (Repeat)

#### **Intended Audience:**

Professionals who must interact with clients and colleagues in the real world.