

- | | |
|---|---|
| <p>1. Which category contains the ethical standards, a violation of which makes a member liable to disciplinary action?
(a) Ethics Rulings.
(b) Interpretations of the Rules.
(c) Rules.</p> | <p>(c) is the correct answer. Code of Professional Conduct, Structure, says that infraction of any of the rules makes a member liable to disciplinary action.
(a) is wrong since members who depart from the guidance in ethical rulings in similar circumstances will be asked to justify such departure. They cannot however be charged with violating a ruling.
(b) is also wrong since a member cannot be charged with violating an interpretation. In a disciplinary hearing where the member was charged with violating a rule, the member would have the burden of justifying any departure from interpretations of that rule.</p> |
| <p>2. The Trial Board may, after a hearing, do two of the three things listed below. Mark the one that the Trial Board cannot do.
(a) Suspend a member.
(b) Suspend the member's CPA certificate.
(c) Expel a member.</p> | <p>(b) is the correct answer. Code of Professional Conduct, Enforcement, says a Trial Board may admonish, suspend or expel a member. The Trial Board has no jurisdiction over a member's CPA certificate.</p> |
| <p>3. Which of the following requires that any changes in them be approved by the members of the AICPA?
(a) Rules and interpretations of the rules.
(b) Principles and rules.</p> | <p>(b) is correct. Code of Professional Conduct, Structure, says that Principles and Rules must be approved by the AICPA members.
(a) is wrong and ...
(c) is wrong since interpretations are prepared and issued by the Professional Ethics</p> |

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LPCC Law and Ethics Exam Study Volume Association for Advanced Training in the Behavioral Sciences, 2017 This study volume provides a thorough and concise review of the key legal and ethical concepts for this exam which integrates information from California laws the ethics codes and HIPAA In addition explanations are provided that teach you to interpret and apply these important principles Areas covered Confidentiality Privilege Informed Consent Dual Relationships Fees and Financial Relationships Access to Records Treatment of Minors Duty to Protect Involuntary Commitment Child and Elder Dependent Abuse Laws Regulating the Profession Glossary Terms and References included *Questions & Answers* Patrick Emery Longan, 2003 **Questions & Answers** Patrick Emery Longan, 2007 **Questions & Answers, Professional Responsibility** Patrick Emery Longan, 2017 This all new Fourth Edition makes some significant changes from prior editions First and foremost the organization and emphasis of the book now mirrors the organization and emphasis of the Multistate Professional Responsibility Exam MPRE The multiple choice questions are written in the same format as the MPRE questions and the questions are approximately the same length and difficulty as the questions on the MPRE Page vii **P1**

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