

Workshop: NASBA's Ethics Education Model Rule -Teach Ethics in Business and Accounting Programs

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The National Association of State Boards of Accountancy (NASBA) issued a model curriculum in 2009 for the CPA candidates. NASBA proposes that CPA candidates complete a curriculum that includes a standard three semester-credit-hour (3SCH) course on ethics, or integrate ethics into all accounting courses to equal 3SCH. If adopted by state boards of accountancy, the NASBA's requirement will mean that business schools and accounting programs will have to offer ethics courses so as to prepare their students for the CPA examination requirements. In this interactive workshop the speaker will provide a summary of the literature on individual ethics, professional ethics (including an ethics bingo game), corporate ethics, and ethics assurance to identify potential paths toward complying with the NASBA Model Rules.