# Hawaíí Association of Public Accountants Ethics Webinar Qualifies for 4 Hours CPA and IRS PTIN credit for Ethics

# Fraud, Internal Controls & Ethics: Best Practices & Case Studies

## Option 1: Wednesday, October 18, 2023 – 9:00 am – 12:45 pm

#### Option 2: Thursday, December 7, 2023 – 9:00 am – 12:45 pm

#### Description

This course explores the circumstances and the poor ethical behavior that led to actual fraud cases and consider what internal controls may have prevented fraudsters from achieving their nefarious acts. Then we will switch gears to an interactive, case-based discussion that asks participants to reach their own conclusions by analyzing facts in concert with the AICPA Code of Professional Conduct and other sources of ethical guidance. This course ultimately provides practical, action-oriented insight that can be implemented by accounting professionals in both public practice and industry.



#### Speaker

# Dr. Christopher J. Harper, CPA, MBA

Chris is a CPA with the heart of a teacher. He is a clinical affiliate instructor of accounting with Grand Valley State University's Seidman College of Business. He also serves as a senior manager and director of education for Hungerford Nichols CPAs + Advisors. Chris has been serving tax and accounting needs of closely held business and individuals since 1998. He has also owned and operated several of his own businesses throughout his career.

Chris develops and presents a variety of continuing professional educational programs for Van Der Aa Tax Ed, LLC, Grand Rapids, MI, with a focus on accounting/auditing and ethical guidelines for the everyday accountant. He is a frequent discussion leader for the MICPA and other state society organizations in live and webinar-based models.

## Learning Objectives

Upon completion of this course, you will be able to:

- Understand what factors allowed certain frauds to occur.
- Recognize what internal controls may have prevented the frauds.
- Consider application of these lessons to circumstances you encounter in your professional endeavors.
- Apply ethical guidance to scenarios that accounting professionals may encounter in public practice.

#### **Major Subjects**

- Examination of actual frauds
- Discussion of internal controls that could have prevented frauds
- Contemplation of epiphanies for your own professional scenarios.
- The AICPA Code of Professional Conduct
- Other elements of professional conduct and compliance with professional standards

#### Who Should Attend?

CPAs in public accounting, members in industry, and other business professionals who seek practical insight regarding fraud prevention and ethical behavior.

Program Level: Basic Prerequisite: None Advanced preparation: None Developer: Van Der Aa Tax Ed, LLC Leader: Dr. Christopher J. Harper, CPA, MBA Recommended CPE Credit: 4 hours Ethics

#### REGISTER ONLINE@ www.haopa.wildapricot.org

# Questions re Webinar or Online Registration? – contact Eric Matsuda, CPA at <u>e.matsuda2@hawaiiantel.net</u> or telephone (808) 949-7651

### Alternatively, please register by mailing in registration form and check below:

#### HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS - ETHICS REGISTRATION FORM

FIRM	_Phone: Conta	ct Person	Fax:
ADDRESS	Email	Address	
Participant	E Mail	PTIN#	
Participant	E Mail.	PTIN#	
Participant	E Mail.	PTIN#	
Participant	E Mail.	PTIN#	
Ethics Webinar Fees:	BY 10/12/2	3 AFTER 10/12/23 (late registration fo	or Option 1)
	BY 10/12/2 BY 12/1/23	÷	

# Circle Session Attending – Option 1 (Wednesday, October 18, 2023)

#### Option 2 (Thursday, December 7, 2023)

		Early	Late Registration		
Harper HA	APA Member	-\$100.00	\$120.00	@\$	_=\$
No	n Member	\$135.00	\$155.00	@\$	_=\$
Total Amou	Int Enclosed				-=\$

Please furnish details of participants for the Ethics seminar above. Please note: there is a 100 participant limit for each webinar, so please register early. Thank you.

Cancellation policy: No refunds for cancellation within 3 days prior to the seminar date.

# MAIL YOUR CHECK MADE PAYABLE TO "HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS" ALONG WITH YOUR REGISTRATION FORM TO:

Eric Matsuda, CPA 1481 S. King Street, Suite 540 Honolulu, Hawaii 96814 <u>e.matsuda2@hawaiiantel.net</u>