

## Ethical Responsibilities of the C.P.A.

1. to the public
2. to the profession
3. to your client
4. to your employer
5. to yourself

## Resources for the Ethical Professional (for making good ethical decisions)

1. your character and ‘good judgment’ (*phronesis*)
2. the requirements of your professional ethics code(s)
3. the requirements of the law
4. the guidance of character-ethical ideals and principles
5. the guidance of paradigm cases
6. the good advice of ‘good persons’
7. “Do your best!” (your character and good judgment)