

QUESTIONS FOR THE ‘ETHICALLY-PROFESSIONAL’

C.P.A.-TO-BE

1. **Do YOU *care* about how your actions as a C.P.A. could benefit or harm other persons / society?**
(from our discussion of Psychological Egoism)
2. **Do YOU believe that there are (at least some) *objective* ethical standards and norms? – Or do you think that ethical standards and norms are subjective, merely a matter of what *you subjectively* feel is right / wrong?**
(from our discussion of Ethical Subjectivism)
3. **Do YOU *accept ethical obligations* to benefit and not to harm *others*?
- Or do YOU only recognize an obligation to yourself to benefit / not to harm *your self alone*?**
(from our discussion of Ethical Egoism)
4. **How should YOUR religious or spiritual values and principles impact YOUR conduct as a C.P.A.?**
(from our discussion of Divine Command theory)
5. **Should YOU act reasonably and perform only those actions as a C.P.A. that you have the best rational-ethical reasons for performing?**
(from our discussion of Natural Law and Kantian theories)
6. **Should YOU conduct yourself as a C.P.A. in accordance with those *codes / laws* of conduct that have been judged by government and profession to be beneficial to society / the public?**
(from our discussion of Utilitarian and Social Contract theories)
7. **What are YOUR personal *virtues* that should govern your actions as a C.P.A.?**
(from our discussion of Character / Virtue ethics)