Selections from a Senior Portfolio

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Amy E. Brown
Selections from a Senior Portfolio
May 1996
EVALUATION OF PORTFOLIO

NAME

1. QUALITY OF INTRODUCTION AND CONCLUSION
   Hand personal reflection on growth & change
   20/20

2. INTRODUCTIONS TO COMPETENCIES
   Describes entries adequately: Could use more consideration of how the entry meets the competency
   17/20

3. APPROPRIATENESS AND QUALITY OF ENTRIES
   Good chance of entries - you cover a number area of your work
   37/35

4. APPEARANCE AND ORGANIZATION
   A title page would enhance appearance. More detail in the table of contents would help the reader. Numbering on tabs is confusing
   5/10

PORTFOLIO GRADE 77/85
COURSE GRADE 77 + 15 = 92 = B+
Dr. Broadhead,

I apologize for this being turned in so late, but I couldn't photocopy from it until I got it back after it was graded. This is the grade sheet from Judy Fiene, my advisor in the College of Social Work. If you have any questions please contact me at 983-1754.

Thanks so much,

Amy
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INTRODUCTION

Almost four years ago, I began my college career. A timid, seventeen-year-old freshman, full of dreams of how I would make the world a better place. I struggled with choosing a major, living with difficult roommates, too little sleep, a bout with mono, all-night study sessions, and now here I am, one month from graduation. Having survived the perils of campus life, I can now reflect on my accomplishments with a sense of pride and feel good about the investment I have made here at UT.

I'll never forget meeting with my advisor in the fall of my sophomore year. He told me I had taken all my core classes and was going to have to choose a major soon. That night as I lamented my predicament in a friend's dorm room, she asked me what I wanted to do with my life. After thinking about this question for a minute, I answered her that I wanted to work with people, help vulnerable populations, and advocate for and bring about social change (maybe not in those exact words, but the idea was there). My friend suggested I make an appointment with her advisor, a man named Frank something and discuss with him the social work program.

After meeting with Frank (Spicuzza), I decided to sign up for Social Work 200 and Social work 250 in the spring of my sophomore year and give it a try. My parents weren't exactly ecstatic with this choice, but they were nonetheless supportive. I fell in love. Social work was right up my alley. I couldn't have chosen a major more suited to my abilities and goals. Through Practice I, II, and III, Research, HBSE, Policy, Seminars, and two field placements I gained the knowledge base and experience necessary to pursue my dreams.

Berger and Federico describe "Ten Competencies for the Baccalaureate Level Social Worker." The purpose of this portfolio, the crowning achievement of my education, is to prove
that I have met and even surpassed these criteria. After perusing this compilation of papers, test questions, field journal entries, and actual case notes from field placements, the reader should have a fairly personal and accurate view of my educational experience, my moral and value issues, and my aspirations for the future.
COMPETENCY ONE

Identify and assess situations where the relationship between people and social institutions need to be initiated, enhanced, restored, protected, or terminated.

ENTRY ONE:

The first selection comes from my HBSE midterm. The exam gave a case example (included in the entry) and required the student to assess the biological, psychological, social, and cultural factors in the client's life. The question went on to ask for the social systems involved and any subsystems present. This entry shows an earlier (first semester junior year) example of assessment work.

ENTRY TWO:

This second selection is a portion of my Practice II term paper. The assignment was to give a case example from field and to discuss the assessment, service plan, worker roles, and evaluation of results. I have included the case example and assessment sections. This paper was written the second semester of my junior year.

ENTRY THREE:

The final entry is an excerpt from a child intake form. After interviewing the mother regarding her concerns and/or observations of her child, the worker then makes a family assessment based upon the interview and observing the mother with her children. These notes were done in my senior placement at Serenity Shelter.
25. Marcia's category of identity which includes people who never experience an identity "crisis" as such is:

a. Identity diffusion
b. Ego integrity
c. Identity achievement
d. Foreclosure

ANSWER THE NEXT TWO QUESTIONS USING THE CASE OF MS. TAYLOR.

1. Discuss the four sources of human behavior in her life giving specific examples in each category. (40)

Biological  Sociocultural
Psychological  Cultural

2. Name the social systems you see in the Taylor case and indicate any subsystems that are present. (10)

Micro - Mesico - Macro -
Ms. Taylor  Ms. Taylor & Daughters  "swapping" process
Daughters  Ms. Taylor & Sister
Sister Sawyer
Florence Jackson

Case History: Christine Taylor

Christine Taylor is a small, thin, 35 year old, African American woman. She receives AFDC for herself and her two daughters, ages 10 and 8 years old. Her sister, Florence Jackson, lives in the same community.

During the past few years Ms. Taylor has had a number of medical problems, including a hysterectomy and a cerebrovascular accident (stroke), which caused paralysis of her left side. For some time she was bitter about her condition, feeling that she was being punished for some past wrongdoing, and suspected that the doctors were persecuting her. Her social worker has assisted her in getting the resources necessary for her continued physical therapy and found educational programs which meet the children's needs. Although the worker is unable to effect any increase in the family's meager income she is aware that they have sufficient food and the children are well clothed. Suspecting a hidden income the worker probes and discovers that Ms. Taylor is part of a community process known as "swapping." The primary participants are her sister Florence and their close friends. These women have lived on welfare for some time and have had little ability to accumulate a surplus of goods. They share food, clothing, and daily necessities. The limited supply in the community is continually redistributed among family and close friends. Without this system the sisters, their friends, and neighbors may not survive.

Hidden in the community is another support which enables Ms. Taylor to cope with the guilt and anger she feels about her handicap. Sister Sawyer is an African healer. She claims to have been born in a little village in South Africa and believes a special blessing has been given to her which enables her to remove evil spells, change luck from bad to good, ease pain, and remove unnatural illness. From Sister Sawyer Ms. Taylor receives comfort, reassurance that she is indeed a special person, as well as potions and scriptures which will assist in her need for affirmation.
In Ms. Taylor's case there are many biological factors involved. First of all, she has had many health problems. She has undergone a hysterectomy and also suffered from a stroke which has resulted in paralysis of the left side of her body. Ms. Taylor is also described as small and thin, possible indicators that she may not be receiving proper nutrition. She is a woman and also still quite young, at 35. Therefore her children are still fairly young and she is the only parent in the household.

Psychological factors in Ms. Taylor's case include her bitterness and frustration concerning her handicap. As a fairly young mother she likely feels helpless and angry that she can't provide for her children. There is also the factor of the father(s) of her children. If she is divorced or widowed this puts an additional emotional hardship on her. If she was never married she may feel guilt or anger concerning her children and their father(s). Although Ms. Taylor receives AFDC, the rest of the system doesn't seem to be working very well for her. She feels her doctors persecuted her and probably feels disillusioned with her place in society. Ms. Taylor does receive some psychological help from Sister Sawyer who reassures her that she is a special person, which alleviates some of her doubts about her self-worth and fears of curses.

The socio-structural factors affecting Ms. Taylor include AFDC and welfare. Also the hospitals or clinics where she has been a patient have strongly influenced her life. She apparently has received a pretty bad impression of these systems and feels they haven't completely met her needs. The educational system has probably also influenced her family, whether her children go to a good school, get good grades or have behavior problems. Also she feels...
has some education and maybe even job training that she can't use right now due to her disability. Her involvement in the community "swapping" program also is part of her societal influences. Although this program is limited to Ms. Taylor, her sister, and a few close friends, it provides the food and clothing her family needs to survive.

Ms. Taylor is also affected by cultural forces, the main one probably being her race. African-American single mothers not only frequently live in poverty, but also experience a great deal of discrimination. Ms. Taylor may have attempted to find a job, but her race, gender, and handicap put her at a distinct disadvantage in American society. Other cultural factors include the African-American support system of "swapping" in her community. Her friends and family (Florence Jackson) all stick together and help each other out, even though none of them have much to spare. Also, her culture inclines Ms. Taylor to put faith in sister-sawyer and her powers. This provides her with the emotional support and affirmation she so desperately needs.

The social systems present in Ms. Taylor's case can be broken down into micro-, mezzo-, and macro-systems. Micro-systems are individuals, the ones in this case being Ms. Taylor, each of her daughters, Florence Jackson, Sister Sawyer, and every other individual. Mezzo-systems are families or small groups and include Ms. Taylor and her children, Ms. Taylor and her sister, Ms. Taylor and Sister Sawyer, and Ms. Taylor and her friends.
"Swapping group." Macro-systems are communities, cultures, organizations, and institutions. In Ms. Taylor's case there is the community in which she lives, her African-American culture, the schools, hospitals, social service organizations, AFDC, and any other institution affecting her life.
**Client Background**

Susan is an eighteen-year-old single mother. When she was a sophomore in high school, she became involved with a much older guy, who introduced her to pot. Eventually she tried several other drugs, but her drug of choice was crack cocaine. After about six months of dating this guy, Susan found out she was pregnant. When she confronted the father, he beat her up and disappeared. Now faced with supporting a child and a drug habit, Susan turned to prostitution. After nearly two years of this lifestyle, Susan was picked up by the police and because she was the sole support of her 18-month-old daughter, the case was referred to DHS. Susan and Emily lived in a tiny, dirty, one-room apartment in probably the worst area of Knoxville. The case worker who made a home visit decided that not only was it not a suitable home for a child, it was a dangerous place as well. Susan had no where else to go. By her choice, she had left home, never even telling her parents that she was pregnant. She had dropped out of high school, had no job skills, and was a drug addict. When the case worker suggested that Susan might lose her baby, the girl begged for another chance. Her baby was all that she had, and she would do anything to keep her. The case worker suggested the program at Great Starts. By becoming a client there, Susan could get drug treatment, parenting and job skill training, as well as have a place to live. Susan quickly agreed and she and her little girl packed their few belongings and came to Great Starts about a week later.
In *The Practice of Case Management*, David P. Moxley describes eleven areas of client need that should be considered when making an assessment. These areas include: income, housing/shelter, employment/vocational, health care, mental health, social and interpersonal relationships, recreation and leisure, activities of daily living, transportation, legal, and education (32-36). Susan had needs in about all of these areas. First, she had no income, other than from prostitution. She didn't have a decent place to live. She had no job training or marketable skills. Her health was pretty good, aside from the drug addiction. Her mental health was stable, although she suffered from a very low self-esteem and depression. Being so young, Susan really had little idea how to cook, clean, and care for a small child. She could care for herself reasonably well, but had few resources to work with. Susan did not have a car, and she really couldn't spare the money for the bus. She was in need of legal help to track down the father of her child and get some child support from him. Although Susan dropped out of high school, she had been a good student and still had the desire to further her education.

Another important part of assessment is noting client strengths. Susan was a young bright woman, who had a real desire to turn her life around. She did have family nearby, that would most likely be supportive of her and Emily, if that relationship was mended. Although Emily was exposed to several drugs in utero, she didn't appear to be severely affected. She did have a short attention span, sudden bursts of uncontrollable energy, and was
developmentally lagging in a few areas. However, there seemed to be no more severe effects on the child, such as physical or mental impairments (Needlman and Needlman 26). Overall, Susan seemed to present a good chance for recovery.

This assessment was based on information received from the client, both directly and indirectly. Of course the police and DHS reports revealed quite a bit about her past, but she seemed very open and honest with all the staff members at Great Starts. During the intake interview, Susan presented herself quite well, as someone with a real desire to make a better life for her and her child. She never lied about her past, neither did she try to glorify or justify it. Her needs were fairly obvious. Upon discussing with her what priorities she saw in her case, her first concern was with Emily. She wanted to be sure her daughter had no serious problems resulting from her traumatic life. She seemed cooperative and genuine in her desire to take care of her baby.

Inference played a minor role in this assessment. The needs were fairly evident. Because Susan had no home, it was apparent she also had little recreation or leisure activities. Having no friends or family made social isolation an obvious problem. Since Susan admitted to being a drug addict and prostitute, her health was a major concern. Her positive attitude made the staff at Great Starts think she would be an excellent candidate for their program, so she was admitted immediately.

Service Plan

As Susan's case manager, my primary concern is to help her drug
Case Manager: Amy E. Brown  Date: 10-04-95

1. Not getting things to help from mother.
2.
3. Misses her dad very much.
4.

Does any of your children need help in school? If so, what type of help is needed? Math skills are weak.

Does your child usually bring home homework? Yes - can you do it by herself. Mom is helping her now. It seems from school she seems to be doing fine.

Family Assessment:

Sheam seems to be a very loving, concerned mother. She is particularly worried about Christina keeping her emotions in and talking about how she feels. She seems to be very aware of all her daughter's behavior. Christina is a very sweet, quiet child. She seems to like people and people like her. She gets along well with other children. She is very much identified as a very bright girl and is doing well in school. She is well-behaved at home and at school. Christina is very confused about what has happened to her parents. She loves and misses her father as well as the material things he provided. She doesn't seem to understand what live is to her. Mom says she loves her but doesn't give her everything she wants. She also has been taught that helping someone is okay when you are sad, but her mom says she would never do that in public. Christina needs someone to monitor her progress at home and at school and also a "safe" person to vent her feelings with. Who can help her understand what is happening between her parents.

wp/kara/form67
Does any of your children need help in school? If so, what type of help is needed?  No

Does your child usually bring home homework? No

Family Assessment:
Vicki seems to be very concerned re: her children, yet she seems to be seriously lacking in parenting skills. Ct. is very frustrated by not being allowed to spank Joseph. She believes he would obey her if she could spank him. Joseph is a very curious, active child. He knows what to do to upset his mo. & seems to test her frequently. Doesn't seem to play very well w/ other children. Alexus seems to be a healthy, very content baby. Seems to cry very little. Very attached to mo.

Case Manager: Amy Brown  Date: 11/6/95
2.

3.

4.

Does any of your children need help in school? If so, what type of help is needed?

N/A

Does your child usually bring home homework?  N/A

Family Assessment:

Sandra seems to be a very caring, attentive mother. She is very concerned about her kids re: effects of abuse & wants counseling for them. Both children are very quiet & shy in daycare, around adults & other children. Kids cling to me. When she leaves them, seem very unsure of themselves. Laura appears to have a lot of "pent up" anger, fear, or something. Brian tends to be more vocal, but isn't talking well yet.

Case Manager: Amy E. Brown  Date: 10-04-95
COMPETENCY SIX

Promote the effective operation of the systems that provide people with resources and opportunities.

ENTRY ONE:

For the first entry in this section, I chose a essay from a Social Work 250 test. The question dealt with creaming the poor, what it means and how it can be avoided. In order to provide effective services, professionals must be aware of this concept and carefully avoid allowing it to seep into agency policy.

ENTRY TWO:

My second selection is an introduction to my field agency, written for Senior Field Seminar. By learning about this agency and actually working there as an intern, I was able to promote effective services. By informing my classmates about my field agency, I helped spread the word about Serenity Shelter and the services it provides.

ENTRY THREE:

For the final selection I have included a summary of a staff meeting at Serenity Shelter. At such meetings any problems or difficulties within the agency are discussed and hopefully resolved, leading to better service for the client.
Essay B

"Cream rising to the top"

Conclusion: What can be done about it?
Everyone knows if you leave a container of milk sitting long enough, the cream rises to the top. This is the idea behind the concept of "creaming the poor." Social welfare agencies who practice this concept realize that if their program is more like a test or a racetrack with hurdles only the "worthy" poor, the "cream of the crop," will be able to fully utilize the program.

According to the "creaming" theory, there are four obstacles or hurdles which must be overcome in order to successfully complete a program. First, presentation or accessibility must be faced. Where is the agency located? What are the hours of operation? Is there a means test? If so, does a client have to be able to read to complete it? All of these questions deal with the accessibility of a program; can potential clients utilize this agency? Also, the manner in which clients are handled and treated initially by the agency tends to either draw them in or quickly run them off. Secondly, a person who is interested in being helped by a particular agency must overcome the hurdle of admission. Admission is just what it
sounds like - being admitted to the program. Once again, a means test or waiting list complicate admission. Additionally, many programs serve only a specific population, so this could also deter clients. Thirdly, once a client has been admitted into a program, he or she faces the hurdle of completion. Completion is a two-fold step; not only must the client do his or her part, but the agency or social worker must also be actively involved. Numerous problems can arise that make it difficult for a client to finish what he or she has begun. A client might need child care, transportation, or just simply encouragement to continue in a program. The agency should be willing to at least try to meet these needs in order to help a client. A client could also decide that the program is too hard, inefficient, or time-consuming and quit before they finish. Finally, once a client has completed a program, the last step is aftermath or evaluation. The social worker must help a client recognize his or her accomplishments and what to do now to put them into practice. For example, a job skills program is not
very effective if the client can't find a job. This leads to an unhappy client who spreads by word-of-mouth this dissatisfaction, destroying potential client groups. - and others more clients

Why do agencies operate under this concept of success. If only the "worthy" poor ever make it into their program, then they will have a higher rate of completion, appear more successful to funding sources, thus receive more money.

In order for programs to serve a wider variety of people, the definition of success must be reevaluated, by both agencies and funding sources. Who has achieved more? Someone who begins a race and runs 3/4 of the way or someone who finishes, but began at the halfway point? A crisis in id.
Serenity Shelter

Serenity Shelter is a part of the Knox Area Rescue Ministries. It was founded nine years ago to provide a safe haven for women fleeing domestic violence. The purpose of the overall ministry is "to rescue the poor and needy of the Knox area by providing recovery services in Jesus' name." The Shelter's statement of purpose adapts this same philosophy to battered women and their children. Services provided include: safe housing, food, clothing, groups, one-on-one counseling, and linking these women with the community resources necessary to help establish their lives once they are ready to leave the shelter.

The Shelter is staffed by a service manager, a case manager, a children's case manager, a mental health coordinator (who also works at the Knox Area Rescue Mission (KURM)) and three students. The same supervisor is over KURM and Serenity Shelter. Knox Area Rescue Ministries receives no government funding, but rather operates solely on private donations.

Serenity Shelter seems to have a very good relationship with other community service agencies and works very closely with KCDC, KCHD, several mental health centers, YWCA, UT Legal Clinic, Knox County Schools, and a variety of other agencies their clients are involved with.

The Shelter plans to move to a new location in order to better serve its clients and land has already been purchased for this venture. They are also working to lengthen the average length of stay for the women, based on the idea that the longer they stay in the Shelter and receive therapy and counseling, the less likely they are to return to an abusive relationship.
In case conference today, the staff discussed drug testing policies. There was a problem around Christmas time where a client was tested and showed positive. Billie (one of my fellow students) is her case manager. The client was very upset over having a positive blood screen when she said she hadn't used. Billie had given this client her phone # at home in case of an emergency over the holidays. The client called Billie & the case to lift the restriction imposed by the service manager. As it turned out the test was indeed negative. Now the policy is to inform the case manager before a test is tested & get their consent. Only a case manager can impose restrictions. Night & weekend staff can contact case managers at home if an emergency arises. Drug tests are checked by more than one staff member. More training also came as a result.
CONCLUSION

After spending countless hours in compiling this portfolio of my work, I can now reflect on what I have learned through this process. First, procrastination is an ugly thing. Never put off what you can do today until the last possible second. Also, save everything. "Packrat-edness" is a virtue. And finally, computers stink. They eat your disks and destroy your papers. I hate the "Technological Age."

All kidding aside (that was kidding by the way), I have spent a great deal of time in self-reflection in the hours I have put into this project. In rereading my earlier work and comparing it to more recent, I am amazed at the growth and maturity that is evident. I have really learned a lot in four years. Doing this portfolio has given me a great appreciation for my education and for the College of Social Work here at UTK. Professors, field instructors, and classmates have all contributed to my education and to the professional social worker I will become in about one month.

Additionally, I have gained a deeper sense of who I am, what makes me tick, and what pushes my buttons. I know why I act, believe, feel, and think the way I do- a result of almost twenty-one years of life experience that is unique to only me. I feel completely (well, almost) prepared for whatever lies ahead of me. Grad school is in my near future plans. Employment is also hopefully on the horizon. The greatest gift I have received from UT is a confidence in my abilities, a confidence that comes from a thorough integration of my knowledge, skills, and practice. This confidence, coupled with an ability to think for myself and an inquisitive, questioning mind, will make me a good, no a great, social worker now and in the years to come.

As my final days of school pass by, I have learned to treasure today, not wish it away. I have spent the past four years growing up in many ways. Self-insight, appreciation of diversity,
awareness of social issues, and motivation to bring about change have all been fruits of my labor. Although I am somewhat apprehensive of what the future has to hold, I see sunshine around the corner. I'll miss friends, professors, sleeping in late on Fridays, heated classroom debates, and the idealism of "fresh" social workers. After graduation I'll take with me many memories, but also knowledge and experience that will last a lifetime. Thank you to all of those who have made this possible.
Amy Elizabeth Brown

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OBJECTIVE  
To be employed in a social work position working with children or families in a case management capacity.

EDUCATION  
UNIVERSITY OF TENNESSEE, KNOXVILLE  
Knoxville, TN  
Bachelor's of Science  
May 1996, Social Work, Overall GPA: 3.41/4.0

HONORS  
Tennessee Scholar - University Honors Program; Phi Eta Sigma - Freshman Honor Society; Gamma Beta Phi - Honor/Service Society; Golden Key National Honor Society

RELEVANT EXPERIENCE  
KNOX AREA RESCUE MINISTRIES: SERENITY SHELTER  
Knoxville, TN  
Student Intern  
August 1995 - present  
* Case management services for victims of domestic violence  
* Supervise children in day care  
* Observe and co-facilitate therapy groups  
* Overall support and encouragement of women and children in shelter

January - May 1995  
CHILD AND FAMILY SERVICES: GREAT STARTS  
Knoxville, TN  
Student Intern  
* Supervise children in therapeutic day care  
* Assess special needs of children

summer 1995  
CAMP BAYOCA  
Sevierville, TN  
Program Director  
* Coordinate elective classes for up to 200 campers  
* Supervise and assist counselors in preparing for and teaching elective classes  
* Assist camp director in overall administration of camp program

summer 1992, 1993  
Counselor  
* Supervise up to 7 campers 24 hours/day  
* Teach four elective classes

summer 1993, 1994  
BROADWAY BAPTIST CHURCH  
Maryville, TN  
Summer Youth Intern  
* Assist youth minister in planning and implementing summer activities for youth and children  
* Teach Bible studies for both youth and children  
* Chaperone children and youth outings

AVAILABILITY  
June 1996

REFERENCES  
Available upon request.
EVALUATION OF THE AICPA & IIA CODES OF ETHICS

PREPARED BY:

Jessica Bradberry

December 30, 1996
INTRODUCTION

The modern profession of accounting evolved as a result of the market crash in the 1930’s. Although the profession has been around for almost two hundred years, in the beginning, accountants were more focused on the businesses’ needs and wants for information than the investors’ needs. After the stock market crash in the 1930’s, investors were skittish, and the government began to require information that it and investors could use to determine the investment risk of businesses.

Government requirements changed the responsibilities and the outlook of accountants. They began to focus on investors’ need for information; however, businesses were still paying their fees. The change in accountants’ focus created a potential for a conflict of interest in the performance of their duties. They had to decide what investors should know without providing information that would upset their clients.

To give accountants some direction in their endeavors, professional associations emerged that provide guidelines for both the actual performance of members’ duties and for their ethical conduct. Membership in the associations is accomplished through meeting certain obligations such as adhering to codes and standards. Continuing education is a requirement to retain membership in professional associations and is needed because new and revised guidelines and rulings are issued by organizations such as the Securities and Exchange Commission (SEC) and the associations constantly. Requiring continuing education helps to ensure that the associations’ members practice efficiently, effectively, and ethically. The newly revised or released guidelines and rulings are intended to assist
accountants in drawing that necessary line between proper and improper actions in their profession and activities.

To make sure that associations’ standards and codes are effective and that they stay current, associations continually revise them. The revisions to the AICPA’s code, for example, which consists of principles that provide a framework for the rules, and the rules which govern the performance of its members is guided by the Professional Ethics Team. The Professional Ethics Team’s objective is “to develop ethical standards and promote compliance with such standards; to improve the profession’s enforcement activities; and to establish and present apparent violations of ethical standards to the Joint Trial Board” (AICPA, 1996: 1). The team accomplishes its objectives by publishing interpretations which are guidelines to understanding and to applying the rules, and ethics rulings which are interpretations and rulings on specific situations.

For example, the latest rulings involve extended audit services. Extended audit services involve CPA firms who perform their clients’ internal audit functions. The extended audit services bring the independence of the auditor into question because (s)he is performing both extended audit functions while attesting to the financial statements. The rulings on the extended audit functions, like all the others, attempt to keep the integrity of auditors intact by creating boundaries. The boundaries in the latest rulings prevent the auditor from performing other monitoring or control activities that affect the execution of transactions, having custody of client assets, and performing processes that are the equivalent of compliance or quality control functions (Anderson, 1996: 1).
The Professional Ethics team not only interprets but also enforces the code by investigating complaints and bringing formal charges of violations to the code. The investigation into violations of the code is accomplished through the Joint Ethics Enforcement Program (JEEP). JEEP outlines the "procedures to be followed by the AICPA and state society ethics committees when conducting investigations of potential disciplinary matters" (AICPA, 1996: 1-2). It was established to advocate disciplinary action for those who violate the code (AICPA, 1996: 2-3). Under JEEP, state societies work with the AICPA "to jointly investigate complaints or other information they receive and agree on disciplinary action" (Journal of Accountancy, 1995: 13). JEEP's investigation usually results in some disciplinary action being taken depending on the severity of the violation. Disciplinary action can range from a confidential letter suggesting corrective actions that should be made to a referral to the Joint Trial Board for a hearing on the violations (Journal of Accountancy, 1995: 13).

Associations' standards and codes regarding ethical conduct of members are designed to protect the public interest. The public consists of clients, creditors, governmental agencies, and anyone else who relies on accountants' services. The public's best interest is the collective group's well being as a whole. To earn and keep the respect and trust of the public, the profession had to establish ethical guidelines and enforce adherence to them. The SEC helped to establish the respect and trust between the profession and the public by designating accountants as the neutral third party to attest financial information provided by businesses (Tsuji and Garner: 1995, 14).
My paper is an examination into areas of discretion in the accounting profession’s codes of ethics. In areas where gross negligence and illegal acts, which would include actions that defy the code, are performed by accountants for clients, the accountant and client should be held responsible. The areas that cause problems are the discretionary ones which are left to interpretation. I have limited my study to the code of ethics for certified public accountants (CPAs) and the code for certified internal auditors (CIAs). The CPA’s code would seem to be broader because it applies to accountants in public practice, in corporate organizations, in government, and in education. In contrast, the CIA’s code would seem to be narrower because it only applies to individuals performing internal audits. The wider the scope of codes of ethics, the more difficult codes will have attempting to include all the needed guidelines for the profession.

I will also examine the differences and the similarities between the two codes in an attempt to determine whether the CPA’s code or the CIA’s code provides a better guideline for accountants. To make the comparison clearer, I will focus on how both codes affect one area of accounting. My focus area will be auditing and how each of the codes affect external and internal auditors. Since the majority of the content of the CPA’s code deals with auditing or attesting to the financial statements, the code can be used as a basis for external auditors’ standards. First, I would like to determine the scope of both codes, and then I would like to judge how each code covers its scope as to guidelines for ethical conduct of auditors.
KEY ELEMENTS OF THE AICPA’S CODE OF ETHICS

The AICPA’s code consists of two parts which are summarized in Table 1. The first part contains the principles which are the framework for the rules that make up the second part. The six principles address auditors’ responsibilities; the public interest; integrity; objectivity and independence; due care; and the scope and nature of auditors’ services. The principles are stated positively and are goal oriented. They are designed to exhibit the ideal ethical behavior, rather than minimum requirements for performance of auditors’ duties which is the responsibility of the rules. The rules cover items such as discreditable acts, compliance with standards, and confidential client information. In addition, the AICPA publishes *Interpretations of Rules of conduct* and *Ethics Rulings*. The interpretations and rulings are not actually a part of the AICPA’s code but are used to clarify the code’s principles and rules, and auditors are responsible for adhering to them (AICPA, 1994: 4269).

The AICPA’s dedication to honor and integrity is exemplified in the preamble to the Principles of Professional Conduct. The preamble states that the principles “call for an unswerving commitment to honorable behavior, even at the sacrifice of personal advantage” (AICPA, 1994: 4269). The principles and rules that follow the preamble expand on this idea. The first principle focuses on auditors’ responsibilities to their clients, “to cooperate with each other to improve the art of accounting, maintain the public’s confidence, and carry out the profession’s special responsibilities for self-governance” (AICPA, 1994: 4291).
The second principle focuses on auditors' responsibility to the public. The public is anyone who relies on the objectivity and integrity of auditors to maintain the orderly functioning of commerce. The principle also suggests that any conflicts that arise between groups that use auditors' services should be handled so that clients' and employers' best interests are served. The second principle also requires auditors to commit themselves to honor the public trust which is the well being of the whole community. (AICPA, 1994: 4301).

The next three principles involve auditors' integrity, objectivity and independence, and due care. The third principle concerning integrity requires auditors' to be earnest with client's confidentiality. It also requires auditors to put service and public trust before personal gain and advantage. This principle states that integrity "is an element of character fundamental to professional recognition" (AICPA, 1994: 4311). The fourth principle regarding objectivity and independence require that auditors' be "impartial, intellectually honest, and free of conflicts of interest" (AICPA, 1994: 4321) while avoiding relationships that interfere with the judgment of the auditor (AICPA, 1994: 4321). The fifth principle involves auditors' responsibility for due care which is "the quest for excellence" (AICPA, 1994: 4331). Due care is the requirement that obligates auditors to perform their duties with competence and diligence. Competence is gained through education and experience which is the basis for continuing education. Diligence is obtained by continually performing prompt, careful, and thorough tasks (AICPA, 1992: 4331).
The final principle encompasses the scope and nature of auditors' services. For auditors to perform their duties ethically, they have to avoid conflicts of interest and practice with the appropriate controls in place. All six of the principles should be considered when an auditor is deciding whether or not to take individual assignments. Each auditor has to decide whether the task is consistent with his/her professional role (AICPA, 1994: 4341).

Rules set minimum requirements of ethical behavior for auditors and are enforceable. The first rule (101) requires that auditors be independent when attesting to financial statements. Interpretations and rulings identify specific relationships that auditors may have which impair independence. For example, owning an interest in a business would impair an auditor's independence with regard to that business. The second rule (102) requires that auditors have no conflicts of interest and not misrepresent facts or lower their judgment for others. It requires auditors to maintain objectivity and integrity and to be free of conflicts of interest that may impair judgment on engagements. The third rule (201) sets performance standards auditors are to apply on all engagements. An auditor is expected to exercise professional competence and due professional care on all engagements, to adequately plan and supervise the performance of professional services, and to gather sufficient data as a basis for conclusions or recommendations. The fourth rule (202) requires auditors to follow professional standards set by bodies designated by the council. The bodies establish responsibilities for auditors' duties and responsibilities. The fifth rule (203) makes following GAAP a requirement of the code. An auditor cannot state that a client's financial statements are presented in conformity with GAAP unless the
financial statements are presented consistently with FASB pronouncements. The sixth rule (301) requires auditors to treat client information as confidential. An auditor cannot disclose any confidential information without the specific consent of the client. The seventh rule (302) authorizes only appropriate fees to be charged by auditors for their services and prohibits contingent or conditional fees from being charged. A contingent fee is determined at the end of the engagement by the outcome of the services, and a conditional fee is dependent on a situation or action of the auditor or client. By basing auditors’ fees on the outcome of the audit, independence of that auditor is tarnished. The eighth rule (501) stresses the importance of integrity in auditors’ actions. Auditors are required not to commit any act that is discreditable to the profession. The ninth rule (502) prevents any false, misleading, or deceptive advertising or solicitation by auditors. Auditors can use informational and objective advertising; however, they may not attempt to obtain clients through deceitful advertising. The tenth rule (503) eliminates any conflict of interest as to the method of fee determination. The rule establishes the boundaries for auditors to accept referral fees and commissions. An auditor may not accept referral fees or commissions from clients for which they perform audits, reviews, compilations, or examinations. The last rule (505) identifies suitable business organizations in which auditors may practice and forbids using firm names that would be misleading. The rule allows auditors to practice in firms organized as proprietorships, regular or limited liability partnerships, or professional organizations.
KEY ELEMENTS OF THE INTERNAL AUDITOR CODE OF ETHICS

The Institute of Internal Auditors (IIA) has spent over 50 years developing its code of ethics. In addition, it provides professional development activities, standards of practice for internal auditing, and a certification program. The IIA’s mission is to “be the primary international professional association, organized on a worldwide basis, dedicated to the promotion and development of the practice of internal auditing” (IIA, 1996: 1). IIA has approximately 20,000 members who follow its standards for the Professional Practice of Internal Auditing and who adhere to its Code of Ethics. The IIA provides the Certified Internal Auditor (CIA) program which is the certification process for internal auditors (IIA, 1996: 1).

The IIA’s code of ethics consists of eleven standards of conduct along with an explanation of applicability and purpose which are to guide the internal auditors in their use of the code. The IIA sees its primary responsibility as the interests of those it serves which means internal auditors or anyone who relies on the internal auditors’ information. The IIA’s code requires high standards of conduct in order for internal auditors to effectively complete their responsibilities. All internal auditors are responsible for adhering to the Code of Ethics. They recognize that individual judgment is required when the code is applied to their performance. The Board of Directors of the IIA has the responsibility of determining violations of the code. Auditors in violation of the code are required to forfeit their membership and their certification (IIA, 1995: 93).
The first standard requires internal auditors to practice honesty, objectivity, responsibility, and diligence in their practice. The second standard requires internal auditors to be loyal to their organizations and to their clients; however, it requires them to refrain from participating in illegal and/or improper activities. The third standard obligates internal auditors to avoid participation in acts that would discredit the profession. The fourth standard deals with the internal auditors’ conflict of interest. It states that internal auditors should not engage in an act that “would prejudice their ability to carry out objectively their duties and responsibilities” (IIA, 1995: 94). The fifth standard prevents internal auditors from accepting gifts that would impair their judgment. The sixth standard requires internal auditors to only participate in engagements that they can “reasonably expect to complete with professional competence” (IIA, 1995: 94). The seventh standard requires internal auditors to comply with the Standards for the Professional Practice of Internal Auditing which are the standards that govern the technical performance of internal auditors. The eighth standard involves the handling of confidential information. It requires internal auditors to refrain from using information received in confidence for personal gain or in any manner that would be unlawful or detrimental to the welfare of their organization. The ninth standard requires the revelation of all information gathered as a result of internal auditors’ work. The goal of the standard is to ensure that all reports are accurate and not distorted in any way. The tenth standard requires internal auditors to continue their thirst for and to stay current on all information so that they can provide their clients with the best possible service. The final standard impels internal auditors to continually strive for the highest standards of competence,
morality, and dignity. It also obligates them to follow the bylaws and objectives of the IIA.

**COMPARISON AND CONTRAST OF THE TWO CODES**

The major difference between the two codes stems from the scope of the organizations to which they belong. The AICPA has more than ten times the members of the IIA, and it encompasses every aspect of accounting such as management consulting, tax, and auditing. In contrast, the IIA is only responsible for the area of internal audit. The scope of the IIA’s code may appear narrow which should allow it to be more concise and technical; however, it is actually very broad due to the wide variety of internal audit engagements that are performed. To account for the broad scope, the IIA’s code includes a statement of applicability that requires auditors to use “their individual judgment in the application of these principles” (IIA, 1995: 93). The AICPA’s code, however, publishes rules regularly to interpret the code so that auditors have extensive guidelines to follow as to the performance of their duties in accordance with the code. The scope of the AICPA’s code, though, is much narrower. While it applies to CPA’s who practice in all areas of accounting much of its content is included because of the CPA’s role in adding credibility to financial statements.

The difference in the two scopes could have a basis in the effects of ethical misconduct and public interest on the two organizations. Ethical misconduct by internal auditors would most likely affect only the organization. In contrast, ethical misconduct
by external auditors would have greater ramifications. External auditors have separate corporations which they audit for investors, and any misconduct by the external auditors could affect every investor of every corporations they audit. In contrast, the internal auditors audit separate business segments in one organization and misconduct by an internal auditor would affect only that corporation and its stakeholders. Generally, the number of people relying on the work of the external auditor is much greater then the number of people relying on the work of the internal auditor. The public interest in external auditors’ work is greater which is why the AICPA provides a more rigid code for auditors to follow.

The actual codes of the two organizations are very similar. The IIA’s code includes many of the same requirements as the AICPA’s code. As shown in Table 1, both codes include statements on integrity, responsibility, objectivity and independence, scope and nature of services, compliance, confidential information, accounting principles, and due care. As to independence, the IIA’s code also includes regulations on accepting gifts from anyone that would compromise an auditor’s independence and create a conflict of interest. The AICPA’s code does not specify that accepting gifts from clients is a conflict of interest; however, it does require auditors to avoid any situation that would involve a conflict of interest. Since internal auditors are usually co-workers of those they audit, the temptation and probability is greater that gifts will be offered and accepted on the basis of friendship without the realization that a conflict of interest has occurred. External auditors do not audit their co-workers which means that determining who their clients are and what
constitutes a conflict of interest is easier for them. Therefore, including the guideline concerning gifts in the IIA’s code and leaving it out of the AICPA’s code makes sense.

Four areas the AICPA’s code covers that are not covered in the IIA’s code are contingent fees, advertising, commissions and referral fees, and form and name as shown in Table 1. Internal auditors are employed by their clients so issues involving these matters do not arise.

Another very important similarity in the two codes is in the writing of them. The AICPA provides principles which are written positively and are goal oriented to be the ideal ethical conduct of auditors. The principles are the framework to rules which are also a part of the code. The rules are the minimum standards for the auditors’ performance, and they are what the AICPA uses to enforce ethical conduct instead of principles. By providing auditors with ideal ethical conduct, the AICPA presents a conduct for its auditors to strive towards. Although the IIA does not produce rules for governing internal auditors’ behavior, it does provide standards of conduct in its code for the ethical practice of internal auditing. The IIA’s code is its minimum requirement for ethical conduct and is the ideal behavior which internal auditors should strive to reach. By providing an ideal ethical character for auditors to attempt to practice, both codes challenge auditors to perform at their very best.

The potential for misinterpretation of the IIA code seems to be greater because as stated in its applicability statement it leaves the standards to individual interpretation. For the most part, the IIA code is clear as to what is expected of auditors. However, in a few areas it seems to contradict itself. The areas of contradiction are the basis for ethical
conflicts, and they make the existing 'gray' areas worse. One such instance is in Standard II which states that auditors “shall exhibit loyalty in all matters pertaining to the affairs of their organization or to whomever they may be rendering a service” (IIA, 1995: 94). The problem occurs when later in the same statement auditors are cautioned not to participate in any "illegal or improper" activity. What is meant by an illegal activity is clear. However, the statement provides no guidelines as to what would constitute an “improper activity” (IIA, 1995: 94). This gray area could produce a conflict with the loyalty requirement stated earlier depending on the definition of an ‘improper’ act. For example, consider this situation. An auditor is placed in a situation where a client has posted hidden cameras to spy on employees because the client thinks that they are stealing. However, the client has no real proof that the employees are stealing. The auditor is expected to assist the client with his spying. How is the auditor to determine what is ‘proper’? Without the needed guidelines for an improper act, the auditor would have a difficult decision to make as to whether he should participate or not.

Another example of these contradictions is located in Statements VIII and XI. Statement VIII requires auditors not to use information they acquire to the detriment of their organization; however, in the next statement, Statement IX, all auditors are required to reveal all information including information that would otherwise conceal illegal activity (IIA, 1995: 94-95). Revealing this information could be harmful to auditors’ own organization which creates another gray decision area for auditors. To illustrate I will continue with the previous example. The auditor determines that the act of spying is improper and decides not to participate with the client. The question then becomes should
the auditor inform the employees of their employers plans. Revealing this information could be detrimental to the client which causes a conflict between the to statements.

Since the AICPA issues rulings regularly to interpret any problems that occur, the same problem does not seem to occur with its code. The difference is that auditors following the AICPA’s code have to be very aware of new rulings that are issued. The auditors are required to stay more in touch with the code and with the issues that are affecting it.

CONCLUSIONS

An auditor’s ethics is one of the most important things (s)he possesses. Continuing in the accounting profession is almost impossible without credibility and integrity which can only be earned over time by maintaining a well reputed practice. Auditors’ work has a great impact. They attest to and give opinions about financial information. This ability is not only a credit to their functional competency, it is also a credit to their ethical standards (Riachi-Belkaoui, 1992: 58-59).

Items such as the Professional Code of Ethics for Internal Auditors and the Code of Professional Conduct have to exist to give the accounting profession a standard for ethical practice. As long as the profession has an ideal ethical conduct to strive to obtain, the codes should guarantee that a majority of its followers are performing ethically. However, setting only minimum standards for the profession to obtain leaves a wide area
open to interpretation. The minimum standards can only provide an assurance that its followers are performing at the minimum level of ethical behavior.

Although the AICPA’s and the IIA’s codes are different as discussed previously, the similarities are great. The most important similarity is that they both center on the fundamental idea that integrity, honesty, objectivity, and independence are the core of an auditor’s ethical foundation. This idea is exemplified throughout both codes where in almost every standard or principle or rule one or more of the words are mentioned. I believe that the differences in the codes stem from the different aspects of the audit engagements. Internal auditors focus on attesting to the performance of certain business segments; whereas, external auditors focus on attesting to the validity of the financial statements. Both codes provide auditors with a strong basis for striving for the ideal ethical character.

One thing is clear, though, the AICPA’s and the IIA’s codes of ethics will continue to evolve as new issues become relevant to the accounting profession. Because codes of ethics are an expression of evolving ethical ideas, areas in which the accounting profession could better define its integrity, attitude, and responsibilities would be hard to find. Integrity is an essential quality which implies moral principle and character. The evolution of these standards by which the profession governs itself have to have basis in the technical standards and responsibilities of the profession.
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<th>Topics</th>
<th>AICPA CODE</th>
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<tr>
<td>Responsibilities</td>
<td>P. I. In carrying out responsibilities as professionals, members should exercise professional and moral judgments in all their activities.</td>
<td>S. III Members and CIAs shall not discredit the profession of internal auditing or the organization.</td>
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<td>R. 501 A member shall not commit an act discreditable to the profession.</td>
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<td>Public Interest</td>
<td>P. II Members should accept the obligation to serve the public interest, honor the public trust, and demonstrate commitment to professionalism.</td>
<td>S. II Members and CIAs shall exhibit loyalty to the organization and to clients but shall not knowingly be a party to any illegal or improper activity.</td>
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<td>Integrity</td>
<td>P. III To maintain and broaden public confidence, members should perform professional responsibilities with the highest integrity.</td>
<td>S. I Members and CIAs shall exercise honesty, objectivity, and diligence in the performance of their duties and responsibilities.</td>
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<td>Ojectivity &amp;</td>
<td>P. IV A member should maintain objectivity and be free of conflicts of interest in professional responsibilities. A member in public practice should be independent in fact and appearance when providing auditing and other attestation services.</td>
<td>S. IV Members and CIAs shall not engage in activities that would be in conflict with the interest of the organization or which would prejudice the ability to carry out duties.</td>
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<td>Independence</td>
<td>R. 101 A member in public practice shall be independent in the performance of professional services as required by standards declared by Council.</td>
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<td>R. 102 In the performance of any professional service, a member shall maintain objectivity and integrity, shall be free of conflicts of interest, and shall not knowingly misrepresent facts or subordinate judgment to others.</td>
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<td>Contingent Fees</td>
<td>R. 302 A member in public practice shall not perform a professional service or prepare a tax return for a contingent fee from a client for whom the member or the member’s firm performs an audit, review, compilation, or an examination.</td>
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<td>Commissions &amp;</td>
<td>R. 503 A member in public practice shall not receive a commission for recommending, referring, or performing a service when the member or the firm also performs an audit, review, compilation, or examination. Any referral fee received should be disclosed.</td>
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<td>Referral Fees</td>
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<td>Gifts</td>
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<td>S. V Members and CIAs shall not accept anything of value from an employee, client, customer, supplier, or business associate which would impair or be presumed to impair their professional judgment.</td>
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<td>Due Care</td>
<td>P. V A member should observe professional, technical and ethical standards,</td>
<td>S. X Members and CIAs shall strive for improvement in proficiency, and in</td>
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<td>strive continually to improve competence and quality of services and</td>
<td>effectiveness and quality of service.</td>
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<td>discharge professional responsibility to the best of the member's ability.</td>
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<td>R. 201 A member shall comply with the following standards and with any</td>
<td>S. XI Members and CIAs shall be mindful of the obligations to maintain</td>
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<td>interpretations by bodies designated by Council: Professional Competence,</td>
<td>high standards of competence, morality, and dignity declared by the</td>
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<td>Due Professional Care, Planning and Supervision, and Sufficient Relevant Data.</td>
<td>Institute. Members shall abide by the Bylaws and uphold the objectives of</td>
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<td>Compliance</td>
<td>R. 202 A member who performs auditing, review, compilation, management</td>
<td>S. VII Members and CIAs shall adopt suitable means to comply with the</td>
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<td>consulting, tax, or other professional services shall comply with standards</td>
<td>Standards for the Professional Practice of Internal Auditing.</td>
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<td>declared by council.</td>
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<td>Accounting Principles</td>
<td>R. 203 A member shall not express an opinion or state positively that</td>
<td>S. IX Members and CIAs, when reporting on the results of work, shall</td>
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<td>financial statements or other financial data conform with GAAP or state</td>
<td>reveal all material facts known to them which, if not revealed, could</td>
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<td>that (s)he is not aware of any material modifications that should be made</td>
<td>either distort reports of operations under review or conceal unlawful</td>
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<td>to conform the statements with GAAP.</td>
<td>practices.</td>
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<td>Scope &amp; Nature of Services</td>
<td>P. VI A member in public practice should observe the Principles of the code</td>
<td>S. VI Members and CIAs shall undertake services which can be reasonably</td>
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<td>of Professional Conduct in determining the scope and nature of services</td>
<td>completed with professional competence.</td>
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<td>R. 301 A member in public practice shall not disclose any confidential</td>
<td>S. VIII Members and CIAs shall be prudent with information acquired in</td>
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<td>client information without the specific consent of the client.</td>
<td>the course of duties. They shall not use confidential information for</td>
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<td>personal gain nor in a way which would be contrary to law or to the</td>
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<td>welfare of the organization.</td>
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<td>Advertising</td>
<td>R. 502 A member in public practice shall not seek to obtain clients by</td>
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<td>false, misleading, or deceptive advertising or other forms of solicitation.</td>
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<td>Coercion, overreaching, or harassing conduct is prohibited.</td>
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<td>Form &amp; Name</td>
<td>R. 505 A member may practice public accounting in an organization permitted</td>
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<td>by state law or regulation whose characteristics conform to resolutions of</td>
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