

# HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS MAUI CHAPTER SEMINAR



## “Ethics – The Final Frontier”

**Speaker: Representative Isaac W. Choy, CPA**

**Friday, November 2, 2017**

**Kahili Golf Course, Nahele Banquet Room, Wailuku, Hawaii**

**Registration 7:45 a.m.**

**Seminar 8:00 a.m. - noon; Breakfast included.**

- Learn about updates to the AICPA ethics rules.
- Review of Circular 230 ethics requirements and State of Hawaii ethics laws.
- Confront ethical dilemmas that we face daily and try to be right the next time you make a decision.

**This course is qualified for 4 hours of ethics required for all CPA licensees, with 2 hours of ethics on Circular 230. This is a renewal year for CPAs, and all CPAs must obtain 4 hours of ethics CPE to renew his/her CPA license.**

**Cost: HAPA members - \$100; Nonmembers and late registrants - \$130.  
Registration Deadline – October 20, 2017**

### Registration Form

Name of Participant(s) \_\_\_\_\_

Firm Name \_\_\_\_\_

Address \_\_\_\_\_

Telephone number \_\_\_\_\_ Fax number \_\_\_\_\_

E-mail address \_\_\_\_\_ PTIN number(s) \_\_\_\_\_

Send registration form and check payable to “HAPA” to Niwao & Roberts, CPAs, 2145 Wells Street, Suite 402, Wailuku, Hi. 96793. Questions? Call Robert at (808) 242-4600, ext. 0 or Colleen at (808) 242-4600, ext. 5. Fax (808) 242-4607. E-mail Marilyn at [mniwao@aol.com](mailto:mniwao@aol.com).

HAPA Members \_\_\_\_\_ @ \$ 100 = \_\_\_\_\_

Nonmembers and late registrants \_\_\_\_\_ @ \$ 130 = \_\_\_\_\_

Total \_\_\_\_\_