

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
ADMINISTRATIVE CODE

CHAPTER 30-X-5
CONTINUING PROFESSIONAL EDUCATION

30-X-5-.02 Hours Required.

(1) Each person to whom the continuing professional education requirement applies must complete forty (40) hours of acceptable continuing professional education each fiscal year ending September 30.

(a) At least eight of the forty hours reported must be obtained in the subject of accounting and auditing. Computer software and applications courses dealing with the general use of software will not qualify for accounting and auditing CPE; although, software courses that focus on the application of the software in accounting or audit will qualify as accounting and auditing CPE.

(b) At least 2 hours must be earned in a qualifying ethics course.

(c) The Board will accept a maximum of twelve hours of the forty in personal development courses. CPE classified as personal development center on workplace behaviors, including but not limited to time management, leadership, team building, goal setting, and other soft skills related to working in an office or professional setting.

(2) A person who elects active licensure within 5 years of passing the Certified Public Accountant examination must complete at least forty (40) acceptable professional continuing education hours within the period ending one year after the September 30 following the date of initial election of active licensure.

(3) If a CPA or PA who has been licensed previously (active status) and who has since elected any status other than active wishes to return to active status, he shall make application to the Board for an annual permit to practice with proof that he has obtained forty (40) hours of continuing professional education (CPE) for each year that he was not on active status, not to exceed a total of 120 hours of CPE. Twenty percent of the hours submitted to the Board must be obtained in accounting and auditing courses, and all of the hours must be obtained during the three-year period preceding the date of request for an annual permit to practice. Upon satisfaction of the Board that the applicant has completed the above requirement, the Board shall issue him a permit to practice and transfer him to active status.

(4) If a licensee has never elected active status, has elected inactive status for more than five years, and wishes to enter the practice of public accountancy, he shall make application to the Board for an annual permit to practice with proof that he has obtained forty (40) hours of continuing professional education (CPE) for each year that he was on inactive status, not to exceed a total of 120 hours of CPE. Twenty percent of the hours submitted to the Board must be obtained in accounting and auditing courses, and all of the hours must be obtained during the three-year period preceding the date of request for an annual permit to practice. Upon satisfaction of the Board that the applicant has completed the above requirement, the Board shall issue him a permit to practice and transfer him to active status.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-3, 34-1-11.

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