ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
ADMINISTRATIVE CODE

CHAPTER 30-X-5
CONTINUING PROFESSIONAL EDUCATION

30-X-5-.04 Programs Which Qualify.

(1) The overriding consideration in determining whether a specific program qualifies as acceptable continuing professional education (CPE) is that it be a formal program of learning which contributes directly to the professional competence of a person who is required by Section 30-X-5-.01 to meet the Board's CPE requirements. It is left up to each individual to determine the course of study to be pursued, provided that the course of study meets all applicable CPE requirements. For example, the individual in public practice may study accounting and auditing, tax, or other topics concerning their practice; individuals in government may study government related topics; and individuals in business or industry may study topics related directly to their specific business or industry.

(2) Continuing professional education programs requiring class or meeting attendance must be conducted by persons approved by the Board whose background, training, education and experience qualify them as appropriate instructors, discussion leaders or lecturers on the subject matter of the particular programs.

(3) Subject to the condition that the subject matter meets the definition in Rule 30-X-5-.04(l), the following group study programs will qualify:

(a) Professional development programs of recognized national and state accounting organizations.

(b) Educational portions of technical sessions at meetings of recognized national and state accounting organizations and their chapters. Portions of each meeting devoted to administrative and other organizational matters cannot be included.

(c) Participation and work on a technical committee of an international, national or state professional association, council or member organization or a governmental entity that supports professional services or industries that require unique and specific knowledge in technical fields of study. Portions of each meeting devoted to administrative and other organizational matters cannot be included.

(d) University or college credit courses. Each semester hour credit shall equal fifteen hours toward the requirement. Each quarter hour credit shall equal ten hours.

(e) University or college noncredit courses. Each classroom hour will equal one qualifying hour.

(f) Formal organized in-firm and inter-firm education programs. Portions of each meeting devoted to administrative and firm matters cannot be included.

(g) Programs in other recognized organizations (accounting, industrial, professional, etc.) with attendees who are required by Section 30-X-5-.01 to complete CPE.

(h) Group internet-based education programs (live webinars) that provide for real-time interaction with the instructor.

(4) Subject to condition that the subject matter meets the definition in Rule 30-X-5-.04(l), the following programs also qualify for credit:

(a) Formal self-study programs (including internet based non-interactive programs and on-demand webinars). Permit holders claiming credit for such courses will be required to obtain evidence of satisfactory completion of the course from the sponsor. Credit will be allowed in the renewal period in which the course is completed. The Board will not approve any program of learning that does not offer sufficient evidence that the work has actually been accomplished. The amount of credit to be allowed in each case shall be determined by the Board. A qualified assessment must be used to evaluate completion before credit is allowed.

(b) Credit may be allowed for published articles and books provided they contribute to the professional competence of the permit holder. The amount of credit so awarded will be determined by the Board. Credit for preparation of such publications may be given on a self-declaration basis up to fifty percent of the renewal period requirement. In exceptional circumstances a permit holder may request additional credit by submitting the article(s) or book(s) to the Board with an explanation of the circumstances which he feels justify a greater credit.

(c) Blended-Learning courses. Credit may be allowed for formal learning activities in which multiple learning formats are incorporated. CPE credit must equal the sum of the CPE credit determination for the various components of the program. A qualified assessment must be used to evaluate completion of any self-study portions of the course before credit is allowed.

(d) Nano Learning courses. Credit may be allowed for tutorial programs designed to permit a participant to learn a given subject in a 10-minute time frame through the use of electronic media and without interaction with a real-time instructor. A nano learning program focuses on a single learning objective and is not paper-based. A qualified assessment must be used to evaluate completion before credit is allowed. No more than twenty-five percent of the total required hours will be allowed for nano learning courses.

(5) Continuing professional education program sponsors must provide program participants with documentation of their participation, which includes the following:

(a) Continuing professional education program sponsor name and contact information.

(b) Participant's name.

(c) Course title.

(d) Course field of study.

(e) Date offered or completed.

(f) If applicable, location and instructor name.

(g) Type of instructional/delivery method used.

(h) Amount of continuing professional education credit hours recommended.

(i) Verification by continuing professional education sponsor representative.

(6) Continuing professional education program sponsors must retain adequate documentation for five years to support their compliance with these rules and the reports that may be required of participants.

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