

## CONTINUING EDUCATION

### **R 338.5210 Continuing education requirements; reporting; qualifying hours.**

Rule 210. (1) A licensee shall earn qualifying hours annually within the continuing education period and shall report the hours, and may be required to report the courses, biennially on a form prescribed by the department.

(2) A licensee shall earn not fewer than 8 of the minimum qualifying hours annually in auditing and accounting, and not fewer than 2 of the minimum qualifying hours annually in ethics. The study of ethics may include, but is not limited to, the study of the code of conduct, ethical reasoning, ethics enforcement, non-attest services, and independence.

(3) The form and content of continuing education courses shall be acceptable to the department.

### **R 338.5211 Renewal of license with insufficient qualifying hours permitted under certain circumstances; waiver of requirement for additional hours.**

Rule 211. (1) A licensee who does not earn sufficient qualifying hours during the continuing education period may be allowed to renew a license upon reporting 80 qualifying hours and an additional 4 hours of continuing education credit for each month of time needed to remove the deficiency. The additional 4 hours of continuing education credit for each month of time needed to remove the deficiency shall not apply toward the qualifying hours of continuing education credit required in a continuing education period for the renewal of a license.

(2) The department may waive the requirement for additional hours upon a showing by the licensee that the additional hours would present an undue hardship on the licensee.

### **R 338.5215 Measurement of continuing education hours; "continuous instruction" defined.**

Rule 215. (1) The department shall give continuing education credit based on the length of a qualifying program, with 50 minutes of continuous instruction constituting 1 qualifying hour.

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credit of continuing education shall be granted for every additional 25 minutes of instruction, after the first hour of credit is earned. The department shall not allow credit for continuing education hours for time expended for outside study, except as provided under R 338.5218.

(2) For the purpose of this rule, "continuous instruction" means education time not including breakfast, lunch, or dinner periods, coffee breaks, or any other breaks in the program.

### **R 338.5216 Group programs.**

Rule 216. (1) A licensure applicant or licensee shall receive continuing education credit for attendance at a group program that is in compliance with all of the following requirements:

(a) The subject matter of the program is listed in R 338.5255.

(b) The taking of attendance is required.

(c) The program is not less than 50 minutes in duration.

(d) The program is conducted by an instructor or discussion leader whose background, training, education, or experience makes it appropriate for him or her to lead a discussion on the subject matter.

(e) The sponsor of the program maintains written records of individual attendance at each session and the program outline for a period of 4 years.

(f) Written certification of hours of attendance, exclusive of any study or preparation time, and a program outline are issued by the sponsor to each attendee at the request of the attendee.

(g) A licensee shall not receive credit for repeating a group program that has substantially the same content during a continuing education period.

(2) The department shall measure the hours spent attending continuing education group programs as follows:

(a) Each 50 minutes of attendance in a group program, other than an educational institution, equals 1 continuing education hour.

- (b) An academic semester credit hour earned from an educational institution equals 15 continuing education hours for the continuing education period in which completed.
- (c) Each classroom hour in noncredit study at an educational institution equals 1 continuing education hour.

**R 338.5217 Instruction.**

Rule 217. Each hour of classroom work as a teacher, instructor, speaker, or lecturer at an educational institution, or each hour spent conducting a group program under R 338.5216 as a teacher, instructor, lecturer, speaker, or seminar discussion leader, equals 3 continuing education hours for the initial session of the course or program taught. The department shall not give additional credit for subsequent repetitious sessions during the same continuing education period. The credit shall not exceed 50% of the minimum qualifying hours in any continuing education period.

**R 338.5218 Self-study programs.**

Rule 218. (1) A licensure applicant or licensee shall receive continuing education credit for an individual self-study program that is in compliance with all of the following requirements:

- (a) The program consists of an educational course designed for self-study and requires evidence of satisfactory completion.
  - (b) The subject matter of the program is listed in R 338.5255.
  - (c) Written certification of completion and a program outline and recommended qualifying hours are issued by the sponsor upon request.
  - (d) The sponsor maintains written records of the program outline and completion of the program for a period of 4 years.
- (2) Credit for a self-study program shall not be more than 50% of the minimum qualifying hours in any continuing education period.
- (3) A licensee shall not receive credit for repeating a self-study program or course or another self-study program or course that has substantially the same content during a continuing education period.

**R 338.5230 Entry or reentry into practice of public accounting; continuing education requirements.**

Rule 230. (1) The department shall issue a license to a licensure applicant applying for reciprocity or reentering the practice of public accounting upon receiving proof from the applicant that he or she has completed 40 hours of continuing education credit within the 12 months immediately preceding the date of application. Eight of the 40 hours shall be in auditing or accounting, or both, and 2 of the 40 hours shall be in ethics.

(2) The department shall prorate, from the month following the date of licensure, the qualifying hours required for the continuing education period in which the license is granted.

(3) The department shall deem a person granted an original certificate of certified public accountant to have complied with all continuing education requirements through the continuing education period ending June 30 of the year in which the certificate was granted.

**R 338.5240 Carryover of continuing education hours.**

Rule 240. (1) Except as provided in subrule (2) of this rule, any hours in excess of the required 40 hours for each continuing education period may be carried over to the following continuing education period up to a maximum of 40 hours.

(2) A licensee applicant or licensee may not apply more than 8 hours of accounting carryover or auditing carryover, or both, to meet the minimum accounting requirements or auditing requirements, or both, of the following continuing education period.

**R 338.5255 Qualifying continuing education subjects.**

Rule 255. Subjects qualifying for continuing education include each of the following:

- (a) Accounting.
- (b) Auditing.
- (c) Management advisory services.

- (d) Information technology.
- (e) Mathematics, statistics, probability, and quantitative application to business.
- (f) Economics.
- (g) Finance.
- (h) Business law.
- (i) Business management.
- (j) Professional ethics for certified public accountants.
- (k) Taxation.
- (l) Financial advisory services.
- (m) Business valuations.
- (n) Any other subjects which contribute to the professional competency of a licensee and for which the responsibility for compliance rests solely with the licensure applicant or licensee.

**R 338.5260 Evidence of completion of continuing education requirements.**

Rule 260. A licensure applicant or licensee is solely responsible for documenting the evidence to support the fulfillment of the requirements under this part.

**R 338.5270 Retention of evidence supporting fulfillment of continuing education requirements.**

Rule 270. A licensure applicant or licensee shall retain evidence to support fulfillment of the continuing education requirements for a period of 4 years subsequent to submission of the report under R 338.5210.