

SESSION 1: TEACHING AND CURRICULUM

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## **Continuing Professional Education Requirements: Evolving, but Still Miles Apart**

**Neal R. VanZante**

*Texas A&M University-Kingsville*

**Ralph B. Fritsch**

*Midwestern State University*

**ABSTRACT:** Certified Public Accountants (CPAs) in 52 of the 55 United States Jurisdictions (50 states plus Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico, Virgin Islands, and Washington D.C.) are currently required to meet specific continuing professional education (CPE) requirements in order to maintain their licenses. Major differences exist concerning the specific content of required courses, the number of hours required in various subjects, and the appropriate timing of completing CPE requirements. These differences are of special concern to those CPAs who maintain licenses in more than one jurisdiction. Those individuals must carefully consider each jurisdiction's requirements when making CPE decisions. Individuals interested in promoting more uniform national rules for the accounting profession should also be interested in these differences.

This paper provides details of CPE requirements of the 55 jurisdictions, discusses many of the similarities and differences between these requirements, discusses differences in ethics requirements in more detail, and offers guidance for individuals who must meet multiple-jurisdiction requirements. The paper also compares current CPE requirements to those included in a paper presented at the 2006 Southwest American Accounting Association meeting as well as to requirements that existed prior to recent major Accounting scandals.

The authors propose that there should be more uniformity among the CPE requirements of jurisdictions. There is little justification for such wide differences in many of the specific requirements, especially as currently exists for acceptable ethics courses.