

REPEAL – CONTINUING PROFESSIONAL EDUCATION SPONSOR REGISTRATION RULES AND REGULATIONS

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~~CHAPTER 30.  
CONTINUING PROFESSIONAL EDUCATION SPONSOR REGISTRATION  
RULES AND REGULATIONS.~~

~~PART I.  
GENERAL.~~

~~**18 VAC 5-30-10. Definitions.**~~

~~The following words and terms, when used in this chapter have the following meanings, unless the context clearly indicates otherwise:~~

~~"Board" means the Board for Accountancy continued by the provisions of Chapter 20 (§54.1-2000 et seq.) of Title 54.1 of the Code of Virginia and established by its predecessor under prior laws.~~

~~"Contact hour" means 50 minutes of participation in a group program or 50 minutes of average completion time in a self-study program.~~

~~"Continuing professional education (CPE)" means an integral part of the lifelong learning required to provide competent service to the public; the formal set of activities that enables accounting professionals to maintain and increase their professional competence.~~

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1 ~~"Fields of study" means the primary knowledge and skill areas needed by accounting~~  
2 ~~professionals to perform professional services in all fields of employment.~~

3  
4 ~~"Formal program of learning" means a process that is designed and intended primarily as an~~  
5 ~~educational activity and that complies with the applicable standards as defined by 18 VAC 5-30-~~  
6 ~~50 A 1 of this chapter.~~

7  
8 ~~"Group program" means an educational process designed to permit a participant to learn a~~  
9 ~~given subject through interaction with an instructor and other participants.~~

10  
11 ~~"Informal learning" means a process that is not designed and intended primarily as an~~  
12 ~~educational activity. Informal activities include but are not limited to on-the-job training, reading~~  
13 ~~professional publications, and serving on committees.~~

14  
15 ~~"Instructional design" is a plan that specifies the learning objectives of the program; the content~~  
16 ~~of the program; the methods of presentation, such as case studies, lectures, work group,~~  
17 ~~programmed instruction, use of audio or visual aids or group participation; and, if practical, the~~  
18 ~~manner of evaluating whether the learning objectives were achieved. Adequacy of technical~~  
19 ~~knowledge or skill in instructional design may be demonstrated by appropriate experience or~~  
20 ~~education.~~

21  
22 ~~"Interactive self-study program" means a program designed to use interactive learning~~  
23 ~~methodologies that simulate a classroom learning process by employing software, other~~  
24 ~~courseware, or administrative systems that provide significant ongoing, interactive feedback to~~

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1 ~~the learner regarding his learning process. Evidence of satisfactory completion of each program~~  
2 ~~segment by the learner is often built into such programs. These programs clearly define lesson~~  
3 ~~objectives and manage the student through the learning process by requiring frequent student~~  
4 ~~response to questions that test for understanding of the material presented, providing evaluative~~  
5 ~~feedback to incorrectly answered questions, and providing reinforcement feedback to correctly~~  
6 ~~answered questions. Capabilities are used that, based on student response, provide~~  
7 ~~appropriate ongoing feedback to the student regarding his learning progress through the~~  
8 ~~program.~~

9  
10 ~~"Knowledge, skills and abilities" means the proficiency areas or human attributes, or both,~~  
11 ~~required for maintaining or increasing professional competence. These proficiencies entail the~~  
12 ~~understanding of technical accounting information, the ability to apply technical information to~~  
13 ~~work situations, and an awareness of the limitations of technical information problem solving.~~

14  
15 ~~"Learning objectives" means specifications of what participants are expected to be able to~~  
16 ~~perform as a result of completing a CPE program. They also help program developers decide~~  
17 ~~on the appropriate instructional methods and determine how much time to devote to certain~~  
18 ~~subjects in the program.~~

19  
20 ~~"Level of knowledge" means the nature and depth of knowledge, skill, and ability in a particular~~  
21 ~~subject. The levels shall be described as:~~

22  
23 ~~Basic which covers fundamental principles and skills. This level is for individuals with limited~~  
24 ~~or no exposure to the subject(s).~~

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~~Intermediate which builds on the level or upon fundamental principles and skills and focuses on their application. This level is for individuals with some exposure to the subject(s).~~

~~Advanced which focuses on the development of in-depth knowledge, a variety of skills, or a broader range of applications. This level is for individuals with significant exposure to the subject(s).~~

~~Update which provides a general overview of new developments. It is for individuals with a background in the subject(s) who wish to be kept up to date.~~

~~"Noninteractive self-study program" means any self-study program that does not meet the criteria for interactive self-study programs.~~

~~"Program developer" means the individual or organization responsible for setting learning objectives and creating program materials to achieve such objectives.~~

~~"Self-study program" means an educational process designed to permit a participant to learn a given subject without major involvement of an instructor. Self-study programs do not include informal learning.~~

~~"Sponsor agreement" means the document supplied by the board and signed by the approved sponsor agreeing to comply with established standards.~~

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1 ~~"Virginia approved sponsor" means an individual or business approved by the board to offer~~  
2 ~~continuing professional education in accordance with this chapter.~~

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PART II.

5

~~STANDARDS FOR CONTINUING PROFESSIONAL EDUCATION SPONSORS.~~

6

7 ~~18 VAC 5-30-20. Entry.~~

8

9 ~~Individuals seeking registration as a Virginia approved sponsor shall apply on a form provided~~  
10 ~~by the board and submit an application fee of \$165. All fees are nonrefundable.~~

11

12 ~~A. Each applicant shall agree as a condition of registration to abide by the provisions set~~  
13 ~~forth:~~

14

15 ~~1. The sponsor shall possess the financial resources, sound administration, competent~~  
16 ~~supervision and an effective and supportive organizational structure.~~

17

18 ~~2. Programs shall contribute to the professional competence of participants. Acceptable~~  
19 ~~subjects include the fields of study identified in 18 VAC 5-30-70 of this chapter.~~

20

21 ~~3. CPE credit hours are allowed only for formal programs of learning.~~

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1        ~~B. Failure of the sponsor to comply with the requirements relating to criteria for continuing~~  
2            ~~education programs and responsibilities of program sponsors may result in the~~  
3            ~~termination by the board of approved sponsor designation.~~

4

5        **~~18 VAC 5-30-30. Standards for CPE program development.~~**

6

7        ~~Each sponsor that submits an application to the board shall accept and abide by these~~  
8        ~~provisions:~~

9

10        ~~1. Program developers shall state learning objectives and specify the level of knowledge of~~  
11            ~~the program.~~

12

13            ~~Learning objectives shall specify what participants will be able to perform upon~~  
14            ~~completing a program. A program may have more than one objective, but each~~  
15            ~~objective shall be written to be consistent with the program's specified level of~~  
16            ~~knowledge. Levels of knowledge shall be described as basic, intermediate, advanced or~~  
17            ~~updated.~~

18

19        ~~2. Program developers shall state the prerequisites for education, experience, or both for~~  
20            ~~all programs. All programs shall clearly identify prerequisites, if any. Prerequisites shall~~  
21            ~~be written in precise language so that potential participants can readily ascertain~~  
22            ~~whether they qualify for the program or whether the program's specified level of~~  
23            ~~knowledge is appropriate for them.~~

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1       ~~3.—Program developers shall be qualified in the subject matter and be knowledgeable in~~  
2           ~~instructional design.~~

3  
4       ~~Qualification in subject matter and a knowledge of instructional design may be obtained~~  
5       ~~through appropriate practical experience or education or both. The level of technical~~  
6       ~~competence and instructional design skills that the developer shall possess will vary~~  
7       ~~depending on certain characteristics of the program, such as the number of times it will~~  
8       ~~be presented, the length of the program, the complexity of the subject matter, and the~~  
9       ~~number of participants.~~

10  
11       ~~4.—Program materials shall be technically accurate, current, and sufficient to meet the~~  
12           ~~program's learning objectives.~~

13

14   **~~18 VAC 5-30-40. Standards for CPE program presentation.~~**

15

16   ~~Each sponsor that submits an application to the board shall accept and abide by these~~  
17   ~~provisions:~~

18

19       ~~1.—Program sponsors shall inform participants in advance of learning objectives,~~  
20           ~~prerequisites, level of knowledge of the program, program content, nature and extent of~~  
21       ~~advance preparation, teaching method(s) to be used, recommended CPE credit, and~~  
22       ~~relevant administrative policies.~~

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- 1           a. ~~Brochures or other announcements shall disclose all policies and procedures~~  
2                   concerning registration, payment of fees, refunds, attendance, and certificates of  
3                   completion.
- 4
- 5           b. ~~When CPE programs are offered in conjunction with noneducational activities, or~~  
6                   when several CPE programs are offered concurrently, an appropriate schedule of  
7                   events indicating those components that are recommended for CPE credit shall be  
8                   made available to participants.
- 9
- 10          2. ~~Program sponsors shall encourage participation only by individuals with appropriate~~  
11           education, experience, or both.
- 12
- 13          Sponsors shall comply with the spirit of this standard by encouraging enrollment only by  
14          eligible participants, by ensuring timely distribution of materials, and by encouraging  
15          completion of any advance preparation by participants.
- 16
- 17          3. ~~Program sponsors shall select instructors qualified with respect to both program content~~  
18           and teaching methods used.
- 19
- 20          a. ~~Qualified instructors are those who are capable, through background, training,~~  
21           education, or experience, of communicating effectively and providing an environment  
22           conducive to learning. They shall be competent in the subject matter, skilled in the  
23           use of the appropriate teaching method(s), and prepared in advance. Instructors are

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- 1                    ~~responsible for informing participants of any changes necessary to make the~~  
2                    ~~program current.~~
- 3
- 4                    ~~b. Sponsors shall evaluate instructors' performance at the conclusion of each program~~  
5                    ~~to determine their suitability to continue to serve as instructors.~~
- 6
- 7                    ~~4. Program sponsors shall ensure that the number of participants and physical facilities are~~  
8                    ~~appropriate for the teaching method(s) specified by the developer.~~
- 9
- 10                   ~~5. Program sponsors shall provide an effective means for evaluating the quality of the~~  
11                   ~~program.~~
- 12
- 13                   ~~a. Evaluations shall be solicited from both participants and instructors. At a minimum,~~  
14                   ~~programs shall be evaluated to determine whether:~~
- 15
- 16                   ~~(1) Learning objectives have been met.~~
- 17
- 18                   ~~(2) Prerequisites were necessary or desirable.~~
- 19
- 20                   ~~(3) Program materials contributed to the achievement of the learning objectives.~~
- 21
- 22                   ~~(4) The program content was timely and relevant.~~
- 23
- 24                   ~~b. Group programs shall be evaluated in addition to determine whether:~~

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~~(1) The instructor's knowledge and presentation skills were effective.~~

~~(2) Facilities were satisfactory.~~

~~e. Evaluations may include questionnaires completed after a program, oral feedback from participants, or tests for the effectiveness of a program.~~

~~d. Sponsors shall periodically review the evaluation process to ensure its effectiveness.~~

**~~18 VAC 5-30-50. Standards for CPE program measurement.~~**

~~Each sponsor that submits an application to the board shall accept and abide by these provisions:~~

~~1. Continuing professional education credit shall be recommended only for formal programs of learning that maintain or increase the professional competence of the individual.~~

~~A formal program of learning is a process that is designed and intended primarily as an educational activity. All other competence-building and learning activities are considered to be informal.~~

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1       ~~2. All programs shall be measured in 50-minute contact hours. The shortest program for~~  
2           ~~CPE credit purposes shall consist of one contact hour.~~

3  
4       ~~The purpose of this standard is to develop uniformity in the measurement of formal CPE~~  
5       ~~programs. A contact hour is 50 minutes of participation in a group program. Under this~~  
6       ~~standard, credit is granted only for full contact hours. A group program lasting 100~~  
7       ~~minutes shall count for two contact hours while a program lasting between 50 and 100~~  
8       ~~minutes would count for one contact hour. For programs in which individual segments~~  
9       ~~are less than 50 minutes, the sum of the segments shall be considered one total~~  
10       ~~program. Five 30-minute presentations shall equal 150 minutes and shall be counted as~~  
11       ~~three contact hours.~~

12  
13       ~~Sponsors are encouraged to monitor group programs in order to accurately record the~~  
14       ~~appropriate number of contact hours for participants who arrive late or leave before a~~  
15       ~~program is completed.~~

16  
17       ~~3. Self-study programs shall be pre-tested to determine average completion time.~~

18  
19       ~~a. Interactive self-study programs shall receive CPE credit equal to the average~~  
20       ~~completion time. Noninteractive self-study programs shall receive CPE credit equal~~  
21       ~~to ½ of the average completion time. An interactive self-study program that takes an~~  
22       ~~average of two contact hours to complete shall be recommended for two CPE credit~~  
23       ~~hours. A noninteractive self-study program that takes an average of two contact~~  
24       ~~hours to complete shall be recommended for one CPE credit hour.~~

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~~b. Developers shall keep appropriate records of how the average completion time was determined.~~

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~~4. Instructors or discussion leaders shall be given CPE credit for their preparation and presentation time if the programs increase their professional competence and qualify for CPE credit for participants. Credit for instructors or discussion leaders shall be measured in contact hours.~~

6

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~~Instructors and discussion leaders shall receive CPE credit for both preparation and presentation. The first time they present a program, they shall receive credit for actual preparation hours up to two times the number of presentation hours. For repeat presentation, instructors shall receive no credit unless they can demonstrate that the program content involved was substantially changed and such change required significant additional study or research.~~

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~~**18 VAC 5-30-60. Standards for CPE reporting.**~~

18

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~~Each sponsor that submits an application to the board shall accept and abide by these provisions:~~

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~~1. The sponsor shall provide to course participants in a group or self-study program upon successful completion of each course, a certificate of completion indicating location, date, CPE credit hours, sponsor identification number, and title of course.~~

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~~2. The sponsor shall maintain for a period of five years records of participation, copy of the program materials, date(s), location, instructor, number of CPE contact hours, summary of program evaluations and evidence of compliance with responsibilities set forth in these standards.~~

~~**18 VAC 5-30-70. Standards for programs of two hours or less.**~~

~~Sponsors shall be permitted some latitude in complying with the standards when programs are two hours or less. A coordinated series of courses by the same sponsor shall be treated as one program. As an absolute minimum, all sponsors shall meet the following requirements:~~

- ~~1. An agenda or written outline shall be prepared and distributed.~~
- ~~2. Instructors shall be qualified.~~
- ~~3. Program shall be at the appropriate level for the participants.~~
- ~~4. Sponsors must provide a certificate of completion to participants upon successful completion and such certificate shall include the sponsor identification number, date of course, place, and CPE credit hours received.~~
- ~~5. Courses shall be a minimum of 50 minutes in length.~~

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1       ~~6. Attendance records shall be maintained for five years.~~

2

3       ~~7. The facilities shall be adequate.~~

4

5       ~~8. Sponsors shall maintain in their files copies of all program materials provided to~~  
6           ~~participants (including completed evaluations) for five years.~~

7

8       ~~**18 VAC 5-30-80. Fields of study.**~~

9

10      ~~Each sponsor that submits an application to the board may offer courses for CPE credit in the~~  
11      ~~following subject areas:~~

12

13      ~~1. Accounting and auditing which includes accounting and financial reporting subjects, the~~  
14           ~~body of knowledge dealing with recent pronouncements of authoritative accounting~~  
15           ~~principles issued by the standard setting bodies, and any other related subject generally~~  
16           ~~classified within the accounting discipline. It also includes auditing subjects related to the~~  
17           ~~examination of financial statements, operations systems, and programs; the review of~~  
18           ~~internal and management controls; and the reporting on the results of audit findings,~~  
19           ~~compilations, and review.~~

20

21      ~~2. Advisory services which includes all advisory services provided by professional~~  
22           ~~accountants -- management, business, personal, and other. It includes Management~~  
23           ~~Advisory Services and Personal Financial Planning Services. This section also covers~~  
24           ~~an organization's various systems, the services provided by consultant practitioners, and~~

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1           ~~the engagement management techniques that are typically used. The systems include~~  
2           ~~those dealing with planning, organizing, and controlling any phase of individual financial~~  
3           ~~activity and business activity. Services provided encompass those for management,~~  
4           ~~such as designing, implementing, and evaluating operating systems for organization, as~~  
5           ~~well as business advisory services and personal financial planning.~~

6  
7           ~~3. Management which includes the management needs of individuals in public practice,~~  
8           ~~industry, and government. Some subjects concentrate on the practice management area~~  
9           ~~of the public practitioner such as organizational structures, marketing services, human~~  
10           ~~resource management, and administrative practices. For individuals in industry, there~~  
11           ~~are subjects dealing with the financial management of the organization, including~~  
12           ~~information systems, budgeting, and asset management, as well as items covering~~  
13           ~~management planning, buying and selling businesses, contracting for goods and~~  
14           ~~services, and foreign operations. For licensees in government, this curriculum embraces~~  
15           ~~budgeting, cost analysis, human resource management, and financial management in~~  
16           ~~federal, state and local governmental entities. In general, the emphasis in this field is on~~  
17           ~~the specific management needs of licensees and not on general management skills.~~

18  
19           ~~4. Personal development which includes such skills as communications, managing the~~  
20           ~~group process, and dealing effectively with others in interviewing, counseling, and career~~  
21           ~~planning. Public relations and professional ethics are also treated.~~

22  
23           ~~5. Specialized knowledge and applications which includes subjects related to specialized~~  
24           ~~industries, such as not-for-profit organizations, health care, oil and gas. An industry is~~



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~~1. Beginning May 1, 1992, all new registrations shall expire two years from the last day of the month in which issued.~~

~~2. The fee for renewal shall be \$165.~~

~~3. All fees are nonrefundable.~~

~~PART IV.~~

~~STANDARDS OF CONDUCT.~~

~~**18 VAC 5-30-100. Investigation.**~~

~~The board reserves the right to initiate an investigation of an approved sponsor based on a complaint or other information.~~

~~**18 VAC 5-30-110. Revocation, suspension, and fines.**~~

~~Upon a finding of any violation of the board's rules and regulations, the board may assess a fine, deny renewal, suspend or revoke the registration.~~

~~FORMS.~~

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1 ~~Application for Virginia Approved Sponsor of Continuing Professional Education, ACG1 (rev.~~

2 ~~3/1/97).~~

3

4 ~~Virginia Approved Sponsors of Continuing Professional Education Registration Renewal Form~~

5 ~~(3/97).~~

6

7 I certify that this regulation is full, true, and correctly dated.

8

9

\_\_\_\_\_

10

Nancy Taylor Feldman, Executive Director

11

Board of Accountancy

12

13

Date: \_\_\_\_\_

14