

REPEAL – CONTINUING PROFESSIONAL EDUCATION SPONSOR REGISTRATION RULES AND REGULATIONS

Repeal Existing 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 professionals to~~
2 ~~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 educational~~
5 ~~activity and that complies with the applicable standards as defined by 18 VAC 5-30-50 A-1 of this~~
6 ~~chapter.~~

7

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

10

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

14

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

20

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

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

8
9 ~~"Knowledge, skills and abilities" means the proficiency areas or human attributes, or both, required for~~
10 ~~maintaining or increasing professional competence. These proficiencies entail the understanding of~~
11 ~~technical accounting information, the ability to apply technical information to work situations, and an~~
12 ~~awareness of the limitations of technical information problem solving.~~

13
14 ~~"Learning objectives" means specifications of what participants are expected to be able to perform as a~~
15 ~~result of completing a CPE program. They also help program developers decide on the appropriate~~
16 ~~instructional methods and determine how much time to devote to certain subjects in the program.~~

17
18 ~~"Level of knowledge" means the nature and depth of knowledge, skill, and ability in a particular subject.~~
19 ~~The levels shall be described as:~~

20
21 ~~Basic which covers fundamental principles and skills. This level is for individuals with limited or no~~
22 ~~exposure to the subject(s).~~

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

3

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

6

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

9

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

12

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

15

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

19

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

22

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

3

4

~~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 by the~~
10 ~~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 forth:~~

13

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

16

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

19

20 ~~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 termination by the~~
3 ~~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 provisions:~~

8
9 ~~1. Program developers shall state learning objectives and specify the level of knowledge of the~~
10 ~~program.~~

11
12 ~~Learning objectives shall specify what participants will be able to perform upon completing a~~
13 ~~program. A program may have more than one objective, but each objective shall be written to be~~
14 ~~consistent with the program's specified level of knowledge. Levels of knowledge shall be~~
15 ~~described as basic, intermediate, advanced or updated.~~

16
17 ~~2. Program developers shall state the prerequisites for education, experience, or both for all~~
18 ~~programs. All programs shall clearly identify prerequisites, if any. Prerequisites shall be written~~
19 ~~in precise language so that potential participants can readily ascertain whether they qualify for the~~
20 ~~program or whether the program's specified level of knowledge is appropriate for them.~~

21
22 ~~3. Program developers shall be qualified in the subject matter and be knowledgeable in instructional~~
23 ~~design.~~

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

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

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

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

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

~~a. Brochures or other announcements shall disclose all policies and procedures concerning registration, payment of fees, refunds, attendance, and certificates of completion.~~

~~b. When CPE programs are offered in conjunction with noneducational activities, or when several CPE programs are offered concurrently, an appropriate schedule of events indicating~~

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1 ~~those components that are recommended for CPE credit shall be made available to~~
2 ~~participants.~~

3

4 ~~2. Program sponsors shall encourage participation only by individuals with appropriate education,~~
5 ~~experience, or both.~~

6

7 ~~Sponsors shall comply with the spirit of this standard by encouraging enrollment only by eligible~~
8 ~~participants, by ensuring timely distribution of materials, and by encouraging completion of any~~
9 ~~advance preparation by participants.~~

10

11 ~~3. Program sponsors shall select instructors qualified with respect to both program content and~~
12 ~~teaching methods used.~~

13

14 ~~a. Qualified instructors are those who are capable, through background, training, education, or~~
15 ~~experience, of communicating effectively and providing an environment conducive to~~
16 ~~learning. They shall be competent in the subject matter, skilled in the use of the appropriate~~
17 ~~teaching method(s), and prepared in advance. Instructors are responsible for informing~~
18 ~~participants of any changes necessary to make the program current.~~

19

20 ~~b. Sponsors shall evaluate instructors' performance at the conclusion of each program to~~
21 ~~determine their suitability to continue to serve as instructors.~~

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- 1 4. ~~Program sponsors shall ensure that the number of participants and physical facilities are~~
- 2 ~~appropriate for the teaching method(s) specified by the developer.~~
- 3
- 4 5. ~~Program sponsors shall provide an effective means for evaluating the quality of the program.~~
- 5
- 6 a. ~~Evaluations shall be solicited from both participants and instructors. At a minimum, programs~~
- 7 ~~shall be evaluated to determine whether:~~
- 8
- 9 (1) ~~Learning objectives have been met.~~
- 10
- 11 (2) ~~Prerequisites were necessary or desirable.~~
- 12
- 13 (3) ~~Program materials contributed to the achievement of the learning objectives.~~
- 14
- 15 (4) ~~The program content was timely and relevant.~~
- 16
- 17 b. ~~Group programs shall be evaluated in addition to determine whether:~~
- 18
- 19 (1) ~~The instructor's knowledge and presentation skills were effective.~~
- 20
- 21 (2) ~~Facilities were satisfactory.~~
- 22

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

3
4 ~~d.—Sponsors shall periodically review the evaluation process to ensure its effectiveness.~~

5
6 **~~18 VAC 5-30-50. Standards for CPE program measurement.~~**

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

9
10 ~~1.—Continuing professional education credit shall be recommended only for formal programs of~~
11 ~~learning that maintain or increase the professional competence of the individual.~~

12
13 ~~A formal program of learning is a process that is designed and intended primarily as an~~
14 ~~educational activity. All other competence building and learning activities are considered to be~~
15 ~~informal.~~

16
17 ~~2.—All programs shall be measured in 50 minute contact hours. The shortest program for CPE credit~~
18 ~~purposes shall consist of one contact hour.~~

19
20 ~~The purpose of this standard is to develop uniformity in the measurement of formal CPE~~
21 ~~programs. A contact hour is 50 minutes of participation in a group program. Under this standard,~~
22 ~~credit is granted only for full contact hours. A group program lasting 100 minutes shall count for~~
23 ~~two contact hours while a program lasting between 50 and 100 minutes would count for one~~

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1 ~~contact hour. For programs in which individual segments are less than 50 minutes, the sum of the~~
2 ~~segments shall be considered one total program. Five 30 minute presentations shall equal 150~~
3 ~~minutes and shall be counted as three contact hours.~~

4
5 ~~Sponsors are encouraged to monitor group programs in order to accurately record the appropriate~~
6 ~~number of contact hours for participants who arrive late or leave before a program is completed.~~

7
8 ~~3. Self study programs shall be pre tested to determine average completion time.~~

9
10 ~~a. Interactive self study programs shall receive CPE credit equal to the average completion~~
11 ~~time. Noninteractive self study programs shall receive CPE credit equal to ½ of the average~~
12 ~~completion time. An interactive self study program that takes an average of two contact~~
13 ~~hours to complete shall be recommended for two CPE credit hours. A noninteractive self~~
14 ~~study program that takes an average of two contact hours to complete shall be recommended~~
15 ~~for one CPE credit hour.~~

16
17 ~~b. Developers shall keep appropriate records of how the average completion time was~~
18 ~~determined.~~

19
20 ~~4. Instructors or discussion leaders shall be given CPE credit for their preparation and presentation~~
21 ~~time if the programs increase their professional competence and qualify for CPE credit for~~
22 ~~participants. Credit for instructors or discussion leaders shall be measured in contact hours.~~

23

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

6

7 **~~18 VAC 5-30-60. Standards for CPE reporting.~~**

8

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

10

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

14

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

18

19 **~~18 VAC 5-30-70. Standards for programs of two hours or less.~~**

20

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

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- 1
- 2 ~~1. An agenda or written outline shall be prepared and distributed.~~
- 3
- 4 ~~2. Instructors shall be qualified.~~
- 5
- 6 ~~3. Program shall be at the appropriate level for the participants.~~
- 7
- 8 ~~4. Sponsors must provide a certificate of completion to participants upon successful completion and~~
9 ~~such certificate shall include the sponsor identification number, date of course, place, and CPE~~
10 ~~credit hours received.~~
- 11
- 12 ~~5. Courses shall be a minimum of 50 minutes in length.~~
- 13
- 14 ~~6. Attendance records shall be maintained for five years.~~
- 15
- 16 ~~7. The facilities shall be adequate.~~
- 17
- 18 ~~8. Sponsors shall maintain in their files copies of all program materials provided to participants~~
19 ~~(including completed evaluations) for five years.~~

20

21 **18 VAC 5-30-80. Fields of study.**

22

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

3

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

10

11 ~~2. Advisory services which includes all advisory services provided by professional accountants~~
12 ~~management, business, personal, and other. It includes Management Advisory Services and~~
13 ~~Personal Financial Planning Services. This section also covers an organization's various systems,~~
14 ~~the services provided by consultant practitioners, and the engagement management techniques~~
15 ~~that are typically used. The systems include those dealing with planning, organizing, and~~
16 ~~controlling any phase of individual financial activity and business activity. Services provided~~
17 ~~encompass those for management, such as designing, implementing, and evaluating operating~~
18 ~~systems for organization, as well as business advisory services and personal financial planning.~~

19

20 ~~3. Management which includes the management needs of individuals in public practice, industry,~~
21 ~~and government. Some subjects concentrate on the practice management area of the public~~
22 ~~practitioner such as organizational structures, marketing services, human resource management,~~
23 ~~and administrative practices. For individuals in industry, there are subjects dealing with the~~

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1 ~~financial management of the organization, including information systems, budgeting, and asset~~
2 ~~management, as well as items covering management planning, buying and selling businesses,~~
3 ~~contracting for goods and services, and foreign operations. For licensees in government, this~~
4 ~~curriculum embraces budgeting, cost analysis, human resource management, and financial~~
5 ~~management in federal, state and local governmental entities. In general, the emphasis in this~~
6 ~~field is on the specific management needs of licensees and not on general management skills.~~

7
8 ~~4. Personal development which includes such skills as communications, managing the group~~
9 ~~process, and dealing effectively with others in interviewing, counseling, and career planning.~~
10 ~~Public relations and professional ethics are also treated.~~

11
12 ~~5. Specialized knowledge and applications which includes subjects related to specialized industries,~~
13 ~~such as not for profit organizations, health care, oil and gas. An industry is defined as specialized~~
14 ~~if it is unusual in its form of organization, economic structure, source(s) of financing, legislation~~
15 ~~or regulatory requirements, marketing or distribution, terminology, technology; and either~~
16 ~~employs unique accounting principles and practices, encounters unique tax problems, requires~~
17 ~~unique advisory services, or faces unique audit issues.~~

18
19 ~~6. Taxation which includes subjects dealing with tax compliance and tax planning. Compliance~~
20 ~~covers tax return preparation and review and IRS examinations, ruling requests, and protests. Tax~~
21 ~~planning focuses on applying tax rules to prospective transactions and understanding the tax~~
22 ~~implications of unusual or complex transactions. Recognizing alternative tax treatments and~~
23 ~~advising the client on tax saving opportunities are also part of tax planning.~~

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~~PART III.
RENEWAL.~~

~~18 VAC 5-30-90. Requirement for renewal.~~

~~Each sponsor registration shall be renewed biennially as follows: The board will mail a registration renewal application to all sponsors 90 days prior to its expiration date. Completed renewal applications must be submitted 30 days prior to the expiration date of the sponsor's registration. Sponsors shall be required to provide updated information regarding name, address, contact person, location of records, and fields of study in which courses are to be offered.~~

- ~~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.~~

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

4

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

6

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

9

10

~~FORMS:~~

11

12 ~~Application for Virginia Approved Sponsor of Continuing Professional Education, ACC1 (rev. 3/1/97).~~

13

14 ~~Virginia Approved Sponsors of Continuing Professional Education Registration Renewal Form (3/97).~~