

21 NCAC 08G .0404 REQUIREMENTS FOR CPE CREDIT

(a) A CPA shall not be granted CPE credit for an activity unless the activity is in one of the fields of study listed in the NASBA Fields of Study, including subsequent amendments and editions, which are hereby incorporated by reference. Copies of the NASBA Fields of Study can be found at no cost on the NASBA website at www.nasbaregistry.org/the-standards.

(b) The following shall qualify as acceptable types of CPE activities, provided the activities comply with the requirements set forth in Rule .0403(b) or (c) of this Section:

- (1) professional development activities of national and state accounting organizations;
- (2) technical sessions at meetings of national and state accounting organizations and their chapters;
- (3) courses taken at regionally accredited colleges and universities;
- (4) educational activities that are designed and intended for continuing professional education activity conducted within a business, accounting firm, or an association of accounting firms; or
- (5) correspondence activities that are designed and intended for continuing professional education.

(c) CPE credit shall be granted for instructing or authoring a CPE activity as long as the CPA's professional competency was increased and was in one of the fields of study recognized by the Board, as set forth in Paragraph (a) of this Rule.

(d) CPE credit shall not be granted for a self-study activity if the material that the CPA must study to take the examination is not designed for CPE purposes. This includes periodicals, guides, magazines, subscription services, books, reference manuals, and supplements that contain an examination to test the comprehension of the material read.

(e) A CPA may claim credit for an activity offered by a provider if the activity meets the requirements of this Rule and Rule .0409 of this Section. The CPA shall maintain documentation proving the activity met these standards.

History Note: Authority G.S. 93-12(8b);

Eff. May 1, 1981;

Amended Eff. January 1, 2007; January 1, 2004; August 1, 1998; February 1, 1996; March 1, 1990; May 1, 1989; August 1, 1988; February 1, 1983;

Readopted Eff. February 1, 2016;

Amended Eff. January 1, 2020;

Readopted Eff. June 1, 2026.