MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY

5 OLD RIVER PLACE, SUITE 104
JACKSON, MS 39202-3449
(601) 354-7320 (601)354-7290 FAX
www.msbpa.state.ms.us email@msbpa.state.ms.us

Schedule of Continuing Professional Education

Attachment to Applications for Mississippi or Reciprocal CPA License

Instructions: Complete this form for all reportable continuing professional education (CPE) hours necessary for your application and only after carefully reading the State Board CPE requirements on the reverse side of this form.

NAME:_____ **APPLICATION DATE:**_____

* CAT.	PROGRAM DATES	PROGRAM TITLE & LOCATION	NAME & ADDRESS OF CPE SPONSOR	** ETHICS HOURS	OTHER HOURS	TOTAL CPE HOURS
			TOTALS:			

*CATEGORIES: 1 – Groups Programs Attended
2 – Formal Self-Study Programs
3 – Published Documents
4 – Instructor/Lecturer Time
5 – University/College Courses

**ETHICS: 1 – General
2 – Laws, Rules and Regulations
MUST BE BOARD APPROVED
[4.1.3.(b)]

OVER ➤

_____ _____
CPA SIGNATURE DATE

10/19/2013

CPE Requirements

Applicants must be able to substantiate compliance with the State Board continuing professional education requirements as stated in Chapter 4 of the Board *Rules and Regulations*. This regulation requires that Certified Public Accountants:

- Maintain a minimum of **forty (40) hours** within each twelve month compliance period ending June 30;
- Twenty (20) of the forty (40) hours may be from carry-over hours from the prior compliance period; and
- The amount of credit will be based on a 50 minute CPE credit hour.

TOPICS:

The overriding consideration in determining whether a specific program qualifies as acceptable continuing education is that it must be a ***formal program of learning*** which ***contributes directly to the professional competence*** of an individual CPA. Personal development courses are not acceptable.

Subject to the condition that the subject matter contributes to professional competence the following programs also qualify for credit:

1. Formal individual self-study programs that are approved by the Quality Assurance Services (QAS) program through the National Association of State Boards of Accounting (NASBA);
2. Credit for published articles and books;
3. University or college credit courses -15 hours per each semester hour credit, 10 hours per each quarter hour credit;
4. University or college non-credit short courses;
5. Formal organized in-firm education programs [not including time devoted to administrative and firm matters];
6. Preparation time as a lecturer, instructor or discussion leader for one-time course [maximum twice the actual hours of the lecture].

WHEN CPE MUST BEGIN:

As provided in Chapter 4, section 1.5 of the Board *Rules and Regulations*, an initial applicant for a license shall be exempt from earning CPE credit hours during the compliance period in which he completes the examination and exempt from the Ethics, Professional Conduct, Public Accountancy Law and Regulations CPE requirement for the remaining of that triennial compliance period. However, any CPE hours earned during that time may be carried forward subject to Section 4.1.4. In addition, the individual must satisfy the reporting requirements described in Section 4.2. even if the CPE credit hours is zero.