



ADMINISTRATIVE RULES OF MONTANA

24.201.2120 STANDARDS FOR FORMAL CONTINUING EDUCATION PROGRAMS, PROGRAMS WHICH QUALIFY, AND ACCEPTABLE SUBJECT MATTER AND PROGRAMS

- (1) A program qualifies as acceptable continuing education if it is group, self-study, blended learning, or nano-learning programs of learning, or technical committee work which contributes directly to the licensee's knowledge, ability, and/or competence to perform the licensee's professional responsibilities. A program should address the licensee's current and future work environment, current knowledge and skills, and desires or needed knowledge and skills to meet future opportunities and/or professional responsibilities.
- (2) No CPE hours shall be permitted for attending or instructing college or university courses considered to be basic or introductory accounting courses or exam preparation/review courses.
- (3) The following are examples of generally acceptable subject matter - this list is not all-inclusive:
 - (a) technical fields of study, including:
 - (i) accounting, including governmental accounting;
 - (ii) auditing, including governmental auditing;
 - (iii) taxation;
 - (iv) management services;
 - (v) information technology;
 - (vi) statistics;
 - (vii) economics;
 - (viii) business law;
 - (ix) finance;
 - (x) specialized knowledge (e.g., film industry, real estate, farming, etc.); and
 - (xi) ethics;
 - (b) nontechnical fields of study, including:
 - (i) computer science;
 - (ii) communication arts;
 - (iii) production;
 - (iv) marketing;

- (v) personnel relations;
 - (vi) business management and organization;
 - (vii) personal development; and
 - (viii) areas other than those listed above may be acceptable if the licensee can demonstrate that they contribute to their professional competence. The responsibility for substantiating that a particular program is acceptable and meets the requirements rests solely upon the licensee.
- (4) The following are examples of group programs that qualify for credit - this list is not all-inclusive:
- (a) professional education and development of programs of national, state, and local accounting organizations;
 - (b) technical sessions at meetings of international, national, state, and local accounting organizations and their chapters or a governmental entity that supports professional services or industries that require unique and specific knowledge in accounting or tax compliance;
 - (c) university or college courses (both credit and noncredit courses);
 - (d) formal in-firm education programs;
 - (e) programs of other organizations (accounting, industrial, professional, etc.);
 - (f) committee meetings of professional societies which are structured as formal educational programs;
 - (g) dinner, luncheon, and breakfast meetings which are structured as formal educational programs; and
 - (h) firm meetings for staff and/or management groups which are structured as formal educational programs. Portions of such meetings devoted to the communication and application of general professional policy or procedure may qualify. However, portions devoted to firm administrative, financial, and operating matters would not qualify.

Authorizing statute(s): 37-1-319, 37-50-201, 37-50-203, MCA

Implementing statute(s): 37-1-306, 37-50-203, 37-50-314, MCA

History: NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2012 MAR p. 1363, Eff. 7/13/12; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16; AMD, 2017 MAR p. 2283, Eff. 12/9/17.