

CPE Requirements and Credits

Important Notice Regarding CPE Credit

CPE self-study product descriptions make references to Recommended CPE Credit. These credits are based on a 50-minute hour. To better understand how to report your CPE credit, please read the information below carefully.

Reporting CPE Credits

CPE standards are established jointly by the AICPA and NASBA (the National Association of State Boards of Accountancy). The CPE standards affect the way credit is calculated for self-study courses. Before reporting credit, CPAs are advised to contact their state boards or other entities to which they report to determine their specific requirements.

Recommended CPE Credit is calculated in accordance with current CPE standards. CPE credit is recommended based on the results of pilot testing by CPAs. The average minutes spent by pilot testers on a course are divided by 50 to arrive at the recommended CPE credit. If your state board requires that credit for self-study courses be calculated based on a 50-minute hour, you would receive 10 credits for a course that averaged a completion time of 500 minutes.

A Note on CPE Course Content and “Interactivity” In accordance with current CPE standards, all AICPA self-study courses elicit participant responses to test for understanding of the material, offer evaluative feedback to incorrect responses, and provide reinforcement feedback to correct responses. In this sense, they are considered “interactive.” In addition, all AICPA self-study courses meet the standards of interactivity as defined by many state boards. We advise CPAs to consult with their state.

AICPA Sponsor I.D. Numbers

Here are the AICPA sponsor numbers for the following CPE reporting jurisdictions:

Illinois: 158-000880

New Jersey: 20CE00029900

New York: 000648

Pennsylvania: PX-177106

Texas: 000215

QAS: 013

All others: A-0001



AICPA is registered with the National Association of State Boards of Accountancy as a Quality Assurance Service (QAS) sponsor of continuing professional education. Participating state boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding QAS program sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: <http://www.nasbaregistry.org>

AICPA Courses in the Personal Development field of study are not part of the Quality Assurance Service. Courses from ACFE, Learn2 and STC are not part of the Quality Assurance Service.