



# CPE CATEGORIES

## TECHNICAL

Technical fields of study are technical subjects that contribute to the maintenance and/or improvement of the competence of a CPA in the profession of accountancy and that directly relate to the CPA's field of business.

- Accounting
- Accounting(government)
- Auditing
- Auditing (government)
- Business law
- Economics
- Finance
- Information technology
- Management services
- Ethics
- Specialized knowledge
- Statistics
- Taxes

## NON-TECHNICAL

Non-Technical fields of study are subjects that contribute to the maintenance and/or improvement of the competence of a CPA in areas that indirectly relate to the CPA's field of business.

- Business management and organization
- Communications and marketing
- Computer software and applications
- Personal development
- Personnel/human resources
- Production

## ETHICS

- Regulatory, behavioral, or general
- In most cases we can accept another state's ethics CPE course
- Ethics counts towards the technical CPE requirement, but must be categorized separately due for tracking purposes

## COMPILATION

- Registrants who are involved in the supervision or review of compilation engagements must complete 4 hours of Compilation only activities annually OR be enrolled in a Board-approved peer review program
- Courses must cover compilation only; if a course covers multiple subjects the total number of credits will be divided by number of subjects covered
- Compilation counts toward the technical CPE requirement but must be categorized separately for tracking purposes

PORTAL SYSTEM CHANGES: Registrants will enter their CPE under four categories: Technical, Non-Technical, Ethics, and Compilation. Registrants will still be able to view CPE entered under the categories of IGA, PA, and TAA for prior years, but the system will not allow any more CPE to be entered under these categories. Ethics and Compilation will remain as separate categories but will be considered technical subject matter.