

**CALIFORNIA BOARD OF ACCOUNTANCY**

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Alert for Licensees

NONINTERACTIVE SELF-STUDY CE ACCEPTED THROUGH 2004

In previous issues of *UPDATE*, the Board notified its licensees of revisions to Section 88.2 of the Accountancy Regulations that were scheduled to become effective January 1, 2004. These regulations make the Board's self-study CE requirements consistent with the Statement on Standards for Continuing Education issued by the American Institute of Certified Public Accountants and the National Association of State Boards of Accountancy. The revisions also prohibit noninteractive self-study courses for an active license renewal. In addition, all paper-text courses will be required to be in an interactive format to qualify as CE. Credit for these courses will be granted for 100 percent of the average completion time.

However, because of concerns that many CE providers have not yet modified their courses -- and the uncertainty of an effective date because of the Governor's Executive Order S-2-03 suspending all pending regulations -- during the period January 1, 2004, through December 31, 2004, the Board will accept both interactive and noninteractive CE courses. Credit for interactive CE courses (both technology based and paper-text) will be granted for 100 percent of the average completion time. Credit for noninteractive CE courses will be granted for 50 percent of the average completion time.

Courses must feature the following, to be considered interactive:

- Require frequent participant response to questions that test for understanding of the material presented.
- Provide evaluated feedback to incorrectly answered questions.
- Provide reinforcement feedback to correctly answered questions.

Evaluated feedback means a response specific to each incorrect answer of the study questions that explains why the particular answer is wrong, as each one is incorrect for a different reason. *Reinforcement feedback* means a response to the correct answer of the study questions that restates and explains why the answer selected was correct.

After January 1, 2005, only interactive continuing education courses will be accepted by the Board for CPA/PA license renewal.