

17 CAR § 236-1202. Definitions.

As used in this subpart:

(1)(A) "Authorship" means an education process designed to permit a participant to increase professional competence through research and writing:

- (i) Articles;
- (ii) Books; or
- (iii) CPE programs.

(B) For the writer to receive CPE credit, the article, book, or CPE program must be in the subject areas specified in 17 CAR § 236-1203(a)(1) and formally accepted in writing for publication;

(2) "Continuing professional education (CPE)" means:

(A) An integral part of lifelong learning required to provide competent professional accounting service to the public; and

(B) The set of activities that enables accounting professionals to maintain and increase their professional competence;

(3)(A) "Group program" means an educational process designed to permit a participant to learn a given subject through interaction with an instructor and other participants either in a classroom setting or using the internet or video conferencing technology (noninteractive internet courses will not qualify in this area).

(B) Interactive webinars are considered group programs.

(C) The key component in interactive CPE courses is that the content is delivered in a manner so that the participants can interact with the remote instructor;

(4)(A) "Independent study" means an educational process designed to permit a participant to learn a given subject under a learning contract with a CPE program sponsor.

(B) All independent study must be approved in advance by the Arkansas State Board of Public Accountancy; and

(5)(A) "Self-study program" means an educational process designed to permit a participant to learn a given subject without major involvement of an instructor.

(B) Self-study programs use a word count formula or a pilot test (a

sampling of at least three (3) individuals) to measure the average completion time from which the recommended CPE credit is determined.