

**Title 20—DEPARTMENT OF COMMERCE AND INSURANCE**  
**Division 2010—Missouri State Board of Accountancy**  
**Chapter 4—Continuing Education**  
**Requirements**

**PROPOSED AMENDMENT**

**20 CSR 2010-4.020 Qualifying Programs.** The board is amending subsections (1)(B) and (1)(C).

*PURPOSE:* This amendment updates a publication date.

*PUBLISHER'S NOTE:* The secretary of state has determined that the publication of the entire text of the material which is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

(1) Programs Qualifying for Continuing Professional Education (CPE) Credit.

(B) The Statement on Standards for Continuing Professional Education (CPE) Programs, revised **[December 2019] December 2023** and effective **[December 31, 2019] January 1, 2024**, published by the NASBA and AICPA are incorporated in this rule by reference. A copy of the Statement on Standards for Continuing Professional Education (CPE) Programs may be obtained online at [www.nasbaregistry.org](http://www.nasbaregistry.org), or by contacting NASBA, 150 Fourth Avenue N., Suite 700, Nashville, TN, 37219 or AICPA, 1211 Avenue of the Americas, New York, NY 10036. This rule does not incorporate any later amendments or additions to the standards.

(C) Subject Areas. The board will accept programs meeting the standards set forth in the Statement on Standards for Continuing Professional Education (CPE) Programs **[(December 31, 2019)] (January 1, 2024)** and as set forth in this rule. The board will accept the following sources of CPE as defined in the Statement on Standards:

1. Group programs;
2. Self-study programs;
3. Blended learning programs;
4. Nano-learning programs;
5. Instructor/developer of CPE programs;
6. Technical reviewer of CPE programs or work on technical committees;
7. Independent study through a CPE program;
8. College or university courses in accounting or accounting-related field of study; except basic or introductory accounting courses or CPA exam preparation/review courses; and
9. Authorship of published articles, books, and other publications relevant to maintaining or improving professional competence. Authorship hours claimed for CPE shall not exceed two (2) hours in any calendar year.

*AUTHORITY:* section 326.271, RSMo 2016, and section 326.277, RSMo Supp. [2020] 2023. \* This rule originally filed as 4 CSR 10-4.020. Original rule filed Nov. 5, 1984, effective Feb. 11, 1985. For intervening history, please consult the **Code of State Regulations**. Amended: Filed Feb. 22,

2024.

*PUBLIC COST: This proposed rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.*

*PRIVATE COST: This proposed rule will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

*NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed rule with the Board of Accountancy, PO Box 613, Jefferson City, MO 65102, by facsimile at (573) 751-0012 or via email at [mosba@pr.mo.gov](mailto:mosba@pr.mo.gov). To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.*