

**Certification Name:** Certified Public Accountant

**Designation:** CPA

04-Dec-97

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**Society**

American Institute of Certified Public Accountants  
Harborside Financial Center, 201 Plaza Three  
Jersey City, NJ 07311-3881

**Phone:**

**fax:**

**email:** <http://www.aicpa.org>

**Major Requirements**

**Education:** BS

**Years of Experience:** 3

**Examination Required:** Yes

**Continuing Education Required:** Yes

**Maintenance Required:** Yes

**Directorates**

Chief of Staff

**Programs**

Chief of Staff



## AICPA Membership CPE Requirements Q & A

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### Answers To The Most Commonly Asked Questions On Policies For The CPE Membership Requirement

- **Basic Requirements**

- **Members in Public Practice**

Public practice means a member pays AICPA dues under public practice.

- **Number of Hours**

120 hours over a three year period

20 hours minimum per year

- **Reporting Period**

Begins calendar year after joining the AICPA

*Note:* All members who were members on or before December 31, 1989, began their first reporting period January 1, 1990.

*Grace period:* Two months immediately following the reporting period (see further information on reporting p. 2).

- **Qualifying Programs**

Programs which contribute to the member's professional competence and are formal programs. No specific subject areas are required.

- **Members Not in Public Practice**

- **Number of Hours**

90 hours over a three year period

15 hours minimum

- **Reporting Period**

Begins calendar year after joining the AICPA

*Note:* All members who were members on or before December 31, 1989 began their first reporting period January 1, 1990. At that time a transition period

requirement of 60 hours was in effect for members not in public practice for the first reporting block January 1, 1990 to December 31, 1992. The full requirement is now in effect for all members not in public practice.

*Grace period:* Two months immediately following the reporting period (see further information on reporting below).

- **Qualifying Programs**

Programs which contribute to the member's professional competence and are formal programs. No specific subject areas are required. Examples of qualifying programs are in-house training courses, trade association conferences or college and university classes. To determine equivalent CPE hours use the following:

College or university:

number of semester hours x 15 = CPE hours

number of quarter hours x 10 = CPE hours

Programs from associations granting CEUs (continuing education)

units):  
 number of CEUs x 10 = CPE hours

For programs which do not state the number of hours use:

actual number of minutes spent in program/50 = CPE hours (round down to the nearest whole hour)

- **Reporting Requirements**

Members report compliance by paying of dues. The yearly dues statement contains the following statement:

*In making my dues payment, I affirm that I have complied with the CPE membership requirements for the year ending December 31, 1993 (or applicable year).*

No other reporting is necessary.

- **Documentation and Record Retention**

Members bear primary responsibility of documenting compliance with CPE requirements. For each program the member should be able to document the following:

1. Sponsor
2. Title and description of content
3. Date(s)
4. Location
5. Number of CPE contact hours

- **Application of State Licensing or State**

- **Society Membership CPE Requirements**

If a state board or state society has the same CPE requirements as the AICPA and the member takes the yearly minimum, the state board or state society fiscal reporting period may be used instead of the calendar year.

- **Changing Employment From One Classification to the Other**

If a member changes from public practice to not in public practice or from not in public practice to public practice, the number of hours for the three year block must be adjusted. Use the average number of hours per year for each classification, 40 for public, 30 for not in public, to determine the total number of hours required. Any year in which a portion of the time was in public must use the 40 hours.

*As an example:* Member's three year reporting block is 1994, 1995, 1996. Member was in public practice all of 1994, and January 1995. In February 1995 Member switched to not in public practice and was still not in public practice all of 1996. The total number hours required are 110.

YEAR	1994	1995	1996	Total
Public practice	40	40		80
Not in public practice			30	30
Total	40	40	30	110

- **Exceptions to CPE Requirements**

The following members are not required to take CPE:

1. Retired
2. Temporarily left the work place

3. Unemployed

- **Request for Waiver of the CPE Requirement**

Members may request a waiver to the CPE Requirement for:

1. Foreign Residency
2. Health
3. Military Service
4. Other similar reasons

Requests for waivers should be directed to:

*Arlene Cohen*  
*AICPA*  
*Harborside Financial Center*  
*201 Plaza Three*  
*Jersey City, NJ 07311-3881*



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## AICPA Membership Qualifications

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### AICPA Members

To qualify for membership in the AICPA, you must -

- Possess a valid and unrevoked CPA certificate issued by the legally constituted authorities of the states, District of Columbia, territories, or territorial possessions of the United States.
- Have passed an examination in accounting and other related subjects satisfactory to the AICPA Board of Directors, which the Board has resolved is the Uniform CPA Examination.
- Agree to abide by the AICPA Bylaws and the Code of Professional Conduct.
- Meet the AICPA CPE requirement, which applies to all members except those in the retired classification. Members in public practice must complete 120 hours of CPE every three years, with no fewer than 20 hours each year. Members not in public practice must complete 90 hours of CPE every three years, with at least 15 hours each year.
- If engaged in the practice of public accounting as a proprietor, partner, or shareholder, or as an employee, who has been licensed as a CPA for more than two years, practice in a firm enrolled in an Institute-approved practice-monitoring program (PCPS, SECPS, or Quality Review). If the firm performs audits of one or more SEC clients as defined by Council, that firm must be a member of the SEC Practice Section.

### AICPA Associates

AICPA Associates are individuals who have passed the Uniform CPA Examination but have not met their state's additional requirements (i.e. experience) for certification/licensure. Individuals may be Associates only so long as they are moving towards attaining the CPA certificate/license, but in no event for more than five years.

To qualify for admission as an AICPA Associate, you must -

- Agree to abide by the AICPA Bylaws and Code of Professional Conduct.
- Meet the applicable CPE and Quality Review membership requirements for your membership category (i.e. public accounting, industry, education or government).

### Section Associates

Any non-CPA professional employed and sponsored by a CPA firm in an Institute-approved practice-monitoring program may enroll in any of the AICPA's four voluntary sections (Management Consulting Services, Personal Financial Planning, Information Technology, and Tax) as an associate. Associates may belong to the section as long as they are employed by an eligible CPA firm.

To qualify for admission as an AICPA Section Associate, you must -

- Agree to abide by the AICPA Bylaws and Code of Professional Conduct.
- Meet the applicable membership requirements (i.e. CPE, Quality Review) for members in public accounting.
- Possess a bachelor's degree from an appropriately accredited college or university.



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## AICPA 1997-1998 Dues Schedule

### LENGTH OF TIME CPA CERTIFICATE HELD (AS OF 8/1/97)

<p><b>1.</b> 3 years or less \$120              over 3 thru 6 years \$160              over 6 thru 10 years \$210              over 10 years \$270</p> <p><b>2.</b> 3 years or less \$ 90              over 3 thru 6 years \$100              over 6 thru 10 years \$110              over 10 years \$120</p> <p><b>3.</b> 3 years or less \$ 90              over 3 years \$95</p>	<p><b>4. Retirement date:</b></p> <p>August 1, 1975 or \$50          thereafter</p> <p>September 1, 1971 to \$15          July 31, 1975</p> <p>Prior to September 1, \$10          1971</p> <p><b>5. Inactive</b> \$50</p> <p><b>Member Section Dues</b>          (in addition to general membership dues)</p> <p>Information \$100          Technology Division          Management \$100          Consulting Services          Personal Financial \$115          Planning          Tax \$95          Tax with <i>The Tax Adviser</i> \$119</p>	<p><b>ENROLLMENT FEE (New Members Only)</b>  <b>Please do not send payment. You will be billed for enrollment fee and pro rata dues after admission</b> \$65</p> <p>Dues for each fiscal year include a subscription to the <i>Journal of Accountancy</i> (\$28) and <i>The CPA Letter</i> (\$20).</p>
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### AICPA JOB FUNCTION CODES

<u>Position</u>	<u>Code</u>	<u>Schedule</u>	<u>Position</u>	<u>Code</u>	<u>Schedule</u>
<b>Involved in the Practice of Public Accounting as:</b>			<b>Involved in Education as:</b>		
Partner/Shareholder	43	1	Administrator/Staff	55	3
Sole Practitioner	44	1	Professor/Teacher	56	3
Staff Member	45	2	<b>Employed in Government on:</b>		
<b>Employed in Industry as:</b>			International Level	62	3
President/CEO/COO	47	2	Federal Level	72	3
Financial Officer/CFO	48	2	State Level	82	3
Other Officer	49	2	Local Level	92	3

Financial/Accounting Management	50	2	<b>Other:</b>		
Financial/Accounting Staff	52	2	Retired	98	4
Internal Auditor/Officer	53	2	Other	99	2
Other Staff	54	2	<b>Inactive:</b>		
			Temporarily Left the Work Force	01	5
			Unemployed	02	5
			Full-Time Student	03	5

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