

Florida: Self-Study Courses in Accounting, Auditing, and Technical Business Must be from QAS Approved Sponsors, 20 Hour Limit on Behavioral Subjects

Rule Citation:

61H1-33.003 (1) (a): In any given reestablishment period, each current/active Florida certified public accountant must have completed at any time or times during the two-year period, at least 80 hours of educational instruction or training in public accounting subjects or courses of study, as defined hereinafter, of which at least 20 hours must have been in accounting-related and/or auditing-related subjects and of which no more than 20 hours may be in behavioral subjects and at least four hours shall be in Florida Board approved ethics.

61H1-33.003 (2) (b): Technical business subjects to consist of: 1. Taxation including tax compliance and tax planning. 2. Consulting services including management advisory services; personal financial planning services; planning and control systems dealing with planning, organizing and controlling any phase of individual financial activity or business activity; designing, implementing, and evaluating operating systems as well as business advisory services and personal financial planning. 3. Management including practice management for the public practitioner; financial management of an organization including information systems, budgeting and asset management, planning, buying and selling businesses, contracting for goods and services and foreign operation; budgeting; cost analysis; human resource management; and financial management. 4. Specialized knowledge and applications including subjects related to specialized industries such as not for profit organizations, health care, oil and gas.

61H1-33.003 (2) (d): Behavioral subjects including oral and written communications and the social environment of business. All courses not covered above are considered behavior except for business meetings, social functions, committee service and courses in elementary accounting or basic mathematics which do not qualify for credit.

61H1-33.003 (6): Sponsors of formal correspondence or other individual study technical business and accounting and auditing programs must be approved by the National Association of State Board of Accountancy Quality Assurance Service.

CPetracking Groupings Revised 9/1/16:	Explanations Based on Revised Standards
Requires QAS Approval for Self-Study	Effective 9/1/16
Accounting	
Accounting (Governmental)	
Auditing	
Auditing (Governmental)	
Business Law	
Business Management & Organization	MAS Practice Skills - now BM&O; MAS Engagement Mgt - now BM&O; Planning & Control; HR Dev - now BM&O; Social Environment of Business - now BM&O
Communication & Marketing	Communication is not accepted as a Technical business subject. Marketing is accepted as a Technical business subject.
Computer Software & Applications	
Economics	
Finance	
Information Technology	
Management Services	
Personnel/Human Resources	
Production	
Specialized Knowledge	
Statistics	
Taxes	
Do Not Require QAS Approval for Self-Study	
Behavioral Ethics	Behavioral Subject Limitation if re-classified. Course would be re-classified if it does not meet Florida ethics requirements
Communication & Marketing	Communication is subject to Behavioral Subject Limitation. Marketing is accepted as a Technical Business subject.
Personal Development	Behavioral Subject Limitation
Regulatory Ethics	Behavioral Subject Limitation if re-classified. Course would be re-classified if it does not meet Florida ethics requirements.