



State Board of CPAs of Louisiana

**Checklist for Evaluations of Books and Articles for Continuing Education Credit**  
**(Maximum total CPE credit for Publishing is 10 hours annually - Applicable Board Rules follow)**

*Complete and submit this checklist with a copy of your publication.*

Title: \_\_\_\_\_

Publication: \_\_\_\_\_

Author(s): \_\_\_\_\_

Projected reader - Client or general public \_\_\_\_\_% of article  
Practicing CPAs \_\_\_\_\_% of article

Instructional level:    \_\_\_ Basic    \_\_\_ Intermediate    \_\_\_ Advanced    \_\_\_ Update

Describe how the writing directly contributed to your professional competence as a licensed CPA:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Major topics covered:

\_\_\_\_\_  
\_\_\_\_\_

Source(s) of research - Please provide title(s) and author(s):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Approximate hours of research. Only include research time to the extent that your competency was maintained or improved. If a large project, please provide a breakdown by subcategories.

\_\_\_\_\_  
\_\_\_\_\_

Hours expended writing article. Only include writing time to the extent that your competency was maintained or improved. Please provide breakdown by subcategories if a large project.

General information: \_\_\_\_\_  
\_\_\_\_\_

Technical information: \_\_\_\_\_  
\_\_\_\_\_

Estimated total hours of complete project: \_\_\_\_\_ Total hours requested for CPE credit: \_\_\_\_\_

\_\_\_\_\_  
Certificate #

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Applicable Rules to be considered when requesting CPE credit for published articles and books:

### §1307. Subjects which Qualify

A. The following general subject matters are acceptable as long as they contribute to the professional knowledge and professional competence of the individual certificate holder and are relevant to the services rendered or to be rendered by the individual certificate holder in public practice, industry, academia or government.

1. Accounting and Auditing. This field of study includes accounting and financial reporting subjects, pronouncements of authoritative accounting principles issued by the standard-setting bodies and any other related subject generally classified within the accounting discipline. It also includes auditing subjects related to the examination of financial statements, operations systems, and programs; the review of internal and management controls; the reporting on the results of audit findings; compilations, reviews, and preparations. It also includes assurance services that relate to standards for attest engagements.

2. Consulting. This field of study deals with all advisory services provided by professional accountants. Services provided that encompass those for management such as designing, implementing, and evaluating operating systems for organizations as well as business advisory services and personal financial planning. The systems include those dealing with planning, organizing and controlling any phase of individual financial activity or business activity. Subjects may include designing and implementing a computer system to process the financial and management operations of a business; litigation support services and the related fields of law; personal financial planning services; investment planning for individuals or organizations; and management advisory services. This Subsection is primarily for consultants in public practice; however, internal consultants employed by a business entity providing advisory services within the entity may also use these subjects.

3. Taxation. This field of study includes subjects dealing with tax compliance and tax planning. Compliance covers tax return preparation and review and IRS examinations, ruling requests, and protests. Tax planning focuses on applying tax rules to prospective transactions and understanding the tax implications of unusual or complex transactions. Recognizing alternative tax treatments and advising on tax saving opportunities are also part of tax planning.

4. Management. This field of study considers the management needs of individuals in public practice, industry, and government. Acceptable subjects for individuals in public practice concentrate on the practice management area, such as organizational structures, marketing services, and administrative practices. For individuals in industry or government, there are subjects dealing with the financial management of the organization, including information systems, budgeting, asset management, as well as buying and selling businesses, contracting for goods and services, cost analysis and foreign operations. In general, the emphasis in this field is on the specific management needs of certificate holder's and not on general management skills.

5. Specialized Knowledge and Applications. This field of study treats subjects targeted to specialized industries, such as not-for-profit organizations, health care, oil and gas. An industry is specialized if it is unusual in one or more of the following ways: form of organization, economic structure, legislation of regulatory requirements, marketing or distribution, terminology, technology; and either employs unique accounting principles and practices, encounters unique tax problems, requires unique advisory services, or faces unique audit issues. This area applies to certificate holders in the three employment areas, i.e., public practice, industry, and government. A certificate holder would use this classification for courses not already reportable under categories listed in §1307.A.1-4, such as Medicare cost reporting or rate regulations in the telephone and utility industry.

6. Personal Development. Personal Development is the field of study which includes self-management and self-improvement both inside and outside of the business environment. It includes issues of quality of life, interpersonal relationships, self-assessment, and personal improvement. Personal Development courses are intended to be more of a self-improvement category, as compared to courses that are directly related to the certificate holder's job duties or job requirements. Courses above the basic skill level that otherwise might qualify as Personal Development courses may be claimed in the management area or the consulting area if they relate to the certificate holder's job duties or job requirements.

7. Professional Ethics. Professional Ethics includes the study of the codes of professional ethics applicable to all CPA registrants and their effect on business decisions.

### §1309. Credit Hours Granted

D. Writing of Published Articles, Books, CPE Programs, etc.

1. Credit for writing published articles, books, and CPE programs will be awarded in an amount determined by a board representative provided the writing contributes to the professional competence of the certificate holder. The board and author may choose to mutually approve a third party representative. CPAs requesting a third party representative will be charged a fee; the fee is to be negotiated and agreed upon prior to the engagement.

2. The maximum credit allowed for preparation of articles and books cannot exceed 10 hours of continuing professional education earned in a calendar year; excess hours in a calendar year cannot be used for CPE credit. Prior to January 1, 2016, the maximum credit for preparation of articles and books cannot exceed 25 percent of the three-year requirement under these rules.

3. Credit, if any, will be allowed only after the article or book is published.