



Ohio Administrative Code

Rule 4701-15-04 Measurement of continuing education credit; types of programs.

Effective: October 20, 2021

(A) Measurement of continuing education is in terms of credits. The overriding consideration in determining whether a specific program qualifies for continuing education credit is that it should be a formal program of learning that contributes directly to the professional competence of an Ohio permit holder.

(B) For live group study, as defined as part of "Standards for Continuing Professional Education" issued by the "National Association of State Boards of Accounting" and published on its website (www.nasba.org), a fifty-minute period equals one continuing education credit. After fifty minutes has elapsed, each ten minute period thereafter equals one-fifth credit. Eight credits may be given to a classroom program offered during one day provided the actual session is at least four hundred minutes in length, excluding breaks.

(C) In terms of self-study, continuing education credit may be earned at a minimum of ten minute increments.

(D) College courses earn ten credits per quarter hour, or fifteen credits per semester hour, unless an Ohio permit holder earns additional credit in accordance with the provisions of paragraph (I) of this rule.

(E) Time devoted to reading, computer tutorials, or other self-study does not earn continuing education credit, unless the program includes one or more examinations that require successful completion. The self-study program will earn credit based on the program's average completion time as determined by pilot testing.

(F) An instructor or discussion leader of a continuing education program may be awarded continuing education credit up to three times the credit a program participant would receive. Time devoted to preparation for a classroom program does not earn separate credit. Credit for teaching a particular classroom program may be claimed only once each reporting period. A maximum of ninety credits is



allowed each reporting period.

(G) The executive director, subject to board approval, shall evaluate continuing education credit claimed for publications or other special learning activities, and may require that the Ohio permit holder submit appropriate documentation to support the credit claimed.

(H) Continuing education credit awarded for passing major professional examinations that have been approved by the executive director, subject to board approval, is normally ten credits per hour if the total examination session is at least three continuous hours in length, up to a maximum of forty credits per session.

(I) The executive director, subject to board approval, may increase the continuing education credit awarded to a live group study as defined in paragraph (B) or (D) of this rule, and award such additional credit to any Ohio permit holder successfully passing the program. Such a program must include one or more examinations that require successful completion to qualify for additional credit. The board may specify the amount of such additional credit awarded, as well as passing scores or grades required to earn such additional credit.