

### 13.3 PROGRAMS WHICH QUALIFY

(a) A program qualifies as acceptable continuing education if it is a formal program of learning which contributes directly to the professional competence of an individual licensed to practice as a public accountant. The responsibility for substantiating that a particular program meets the requirements of this paragraph rests solely upon the licensee. (b) Continuing education programs requiring attendance will qualify only if:

(1) An outline of the program is prepared in advance and preserved.

(2) The program is at least ~~one-half hour (25 minute period)~~ ~~one hour (fifty-minute period)~~ in length, excluding meal time and business session. Credit shall be based on contact hours. A 50- minute period will be considered as being equal to one hour. ~~One-half CPE credit hours (equal to 25 minutes) are permitted after the first hour has been earned in a given program.~~ Hours devoted to preparation by the participant shall not be counted as a contact hour. Effective January 1, 2020, (CPE taken for the 2021 license year and beyond) a licensee may earn a maximum of 4 hours of CPE each year by completing nano learning courses. A nano learning course is a tutorial program designed to permit a participant to learn a given subject in a ten-minute increment using electronic media and without interaction with a real time instructor. For purposes of calculating **nano learning** CPE credits, one CPE hour shall consist of five ten-minute courses. **For all other CPE courses, credits must be earned in one-half hour (25 minute) increments.**