



Mandatory CPE Requirements

REQUIRED: 120 CPE HOURS OF COURSEWORK PER 36 MONTH REPORTING CYCLE; 96 TECHNICAL; 4 ETHICS; 24 NON-FIRM SPONSORED; MIN 20 CPEs PER REPORTING YEAR

A reporting year *begins* with the first day of the month after your birth month and *ends* with the last day of your birth month. The CPE Report must include coursework in the preceding 36-month reporting cycle.

“**Technical**” fields of study are technical subjects that contribute to the maintenance and/or improvement of the competence of a CPA in the profession of accountancy and that directly relate to the CPA’s field of business. These fields of study include, but are not limited to:

- (1) Accounting
- (2) Government accounting
- (3) Auditing
- (4) Government auditing
- (5) Business law
- (6) Economics
- (7) Finance
- (8) Information technology
- (9) Management services
- (10) Regulatory ethics
- (11) Specialized knowledge
- (12) Statistics
- (13) Taxes



“**Non-technical**” fields of study are subjects that contribute to the maintenance and/or improvement of the competence of a CPA in areas that indirectly relate to the CPA’s field of business and subject to board determination. These fields of study include, but are not limited to:

- (1) Behavioral ethics
- (2) Business management & organization
- (3) Communications and marketing
- (4) Computer software and applications
- (5) Personal development
- (6) Personnel/human resources;
- (7) Production

ETHICS

Acceptable ethics topics may include, but are not limited to, instruction focusing on the AICPA code of professional conduct, the New Mexico occupational and professional licensing code of professional conduct applicable to certified public accountants, Treasury Circular 230, malpractice avoidance, organization ethics, moral reasoning, and the duties of the CPA to the public, clients, and colleagues; ethics hours may be earned as part of any professional development program otherwise qualifying under this rule, provided the ethics content and the time devoted to such content are separately identifiable on the program agenda. (Courses should have Ethics in the title or a course outline and documentation must be submitted to substantiate it covered the requisite ethics material.)

Non-firm or employer sponsored coursework must be at least 24 CPE hours. Online coursework is acceptable if it meets NASBA standards.

Follow link to CPE recording form:

http://www.rld.state.nm.us/uploads/FileLinks/bc4dee7c44eb445b8b5447515a94a6a4/NM_Accy_Brd_CPE_Tracking_Form.xlsx