

## **Perceptions of Mandatory Continuing Professional Education: Some Evidence from Florida and Texas CPAs**

**Thomas D. Tolleson**  
**Texas Wesleyan University**

**Aundrea K. Guess**  
**Samford University**

*This study examines CPAs' perceptions of the benefits and shortfalls of mandated continuing professional education (MCPE). We ask Florida and Texas CPAs to respond to several issues related to MCPE. While a large majority of respondents agreed that the accounting profession benefits from MCPE, a significant majority perceived that CPAs would not complete MCPE without the mandate. The results of our study question the efficacy of the current MCPE model. Evidence suggests that rather than continue with the current input-based model the profession may be better served by a practice-related model.*

### **INTRODUCTION**

Since 1958, the American Institute of Certified Public Accountants (AICPA) has promoted the concept of mandatory continuing professional education (MCPE) to its members as the primary means of maintaining professional competencies (AICPA, 2002). The road to MCPE, however, took a few decades to complete. On January 1, 1990, after much debate, the AICPA instituted MCPE for its membership (AICPA, 2002). Following the AICPA's example, most state boards of accountancy also passed MCPE for their licensees to practice accountancy.

The AICPA and the 54 U.S. jurisdictions (all 50 states and 4 U.S. territories) are not alone in their CPE mandate. In May 1998, the International Federation of Accountants (IFAC) recommended that its member organizations mandate CPE (*Management Accounting*, 1998). On January 1, 2006, the IFAC passed International Education Standard (IES) 7. This standard requires all IFAC members, regardless of job classification or industry sector, to commit themselves to lifelong learning and continuing professional development (CPD). Although IES 7 outlines the rationale for and benefits of CPD, the standard omits a prescriptive number of mandatory CPD hours. Each professional body that is a member of the IFAC defines its own specific number of mandatory CPD hours (IFAC, 2006).

While the AICPA, IFAC and state boards of accountancy have expounded on the benefits of MCPE to their members and the public, a paucity of research exists in this area of accounting education. This lack of research implies that these professional organizations and state regulators have recommended and enforced MCPE requirements without sufficient knowledge of MCPE and the assumed benefits that accrue to the profession and the public interest. Our paper provides the leaders of professional accounting organizations and state regulators some evidence of CPAs' perceptions of the relationship between MCPE and professional competencies, as well as their perceptions of state regulators, CPE providers and CPE

ethics requirements. The current study also focuses on the self-reported factors that impact CPE choices. The remainder of this paper is organized as follows: Section 2 will provide a literature review and Section 3 will detail our research methodology. Section 4 reports our survey results. Section 5 provides a discussion of our findings and policy implications, and Section 6 draws conclusions and details the limitations of our study.

## LITERATURE REVIEW

Accounting researchers have examined various issues related to MCPE, including appropriate topical coverage as well as effective delivery modes and best practices in the administration of MCPE. Accounting researchers also reviewed the factors that impact CPAs' selections of CPE delivery modes and topics. Examples of these earlier studies include Schindler and Lach (1990), Daley and Lach (1990), Beegle and Coffee (1989), and Diadone (1990). None of these studies addressed CPAs' perceptions of the impact of MCPE on professional competency.

Over the last several years, some accounting professionals have questioned if the current MCPE model has achieved the level of results that the AICPA and state regulators originally envisioned in their MCPE requirements. Paisey and Paisey (1996) called for the profession to revisit why MCPE is required. They stated that knowledge obsolescence, the legitimation of a license to practice accountancy and the growth of professionalism contributed to the call for MCPE. Paisey and Paisey (1996) concluded, however, that the present state of CPE underscored their belief that the accounting profession, as a whole, has an ambivalent attitude toward reassessing MCPE.

Clyde (1998) stated that the current MCPE model is broken and that the profession must take steps to resolve the issues. She noted that somewhere along the way the focus of CPAs became compliance rather than learning. MCPE, according to Clyde, became the "hours I need to keep my license" (1998, p. 77). Mooney and Bostwick (1999) also suggested that the current MCPE model focuses more on licensees logging hours than on improving competence. In addition, they noted the emphasis by CPE providers on the time, location and convenience of their course offerings, rather than on a measurement of increased competence for those who complete a CPE course.

Accountants are not alone in this debate. Nurses and other health care professionals are also questioning the value of a MCPE model that is input driven, i.e., measured by the number of completed CPE hours. For example, Clark (2005) and Attree (2006) noted that despite a significant investment of healthcare resources into MCPE for nurses, regulators lack evidence of its effectiveness. The lack of evidence, however, has not changed the focus of healthcare regulators from their input-driven model. To practice nursing, licensees must meet MCPE hours to retain their credentials. Draper and Clark (Eds., 2007) proposed that rather than just espousing the benefits of mandated CPE healthcare regulators must assess how mandated CPE impacts healthcare practice and patient care. Ellis and Nolan (2004) concluded that to understand the black box of mandated CPE for nurses additional research is needed to create not only structures and mechanisms that support innovation and change in MCPE but that also allow for continued reflection and dialogue. As a service profession, accounting professionals should do no less.

Although professional accounting organizations at the national and international levels, along with state accounting regulators, have outlined the benefits of lifelong learning to their various constituencies, Paisey and Paisey (2004) noted the lack of research addressing concerns related to MCPE. Nix and Nix (1989) asked directors of state boards of accountancy their perspectives on mandated CPE. While a majority of the directors viewed mandated CPE favorably, some expressed concern that practitioners would not participate in CPE unless required to do so and that we needed to determine if it was beneficial. This latter response was unsolicited by Nix and Nix.

Herbold and Lange (1989) surveyed New York CPAs one year after state regulators mandated CPE and concluded that New York CPAs were satisfied with MCPE, at least during the first year of the requirement. Three years after the initial date of the AICPA's MCPE requirement, Coffee and Beegle (1994) surveyed a random sample of accounting faculty and accounting practitioners about the effectiveness of MCPE. They conducted their survey shortly after the close of the AICPA's initial 3-year

reporting period for MCPE. Coffee and Beegle (1994) reported that an overwhelming majority of CPAs thought that MCPE was not only beneficial but that it also enhanced the accounting profession's image. Participants in these earlier studies had limited experience with MCPE, which may have biased their responses.

Wessels (2007) surveyed CPAs in North Carolina to gauge their perceptions of MCPE. She examined several deterrents to effective MCPE and concluded that while most of her subjects perceived MCPE as enhancing the profession, a sizeable percentage were less convinced of its benefits to them personally. While the participants in Wessels' study had significantly more experience with mandated CPE—North Carolina mandated CPE for CPAs in 1985—her subjects were all licensees from the same state. In addition, her survey excluded related issues such as CPAs' perceptions of the role of state regulators, MCPE providers, MCPE content and MCPE for ethics.

The current study contributes to the literature in several ways. First, rather than just focusing on the CPAs of one state, this paper incorporates a random sample of licensees from two states, Florida and Texas. Both of these states have long required CPE for their licensees. Florida regulators have required CPE since 1974 (Jones et al., 1984), while Texas regulators have mandated CPE since 1984 for CPAs in public practice and since 1986 for all its licensees (Texas State Board of Public Accountancy, personal communication, September 7, 2010). Second, the current study not only examines CPAs' perceptions of MCPE and competency but also their perceptions of regulators and reporting requirements, CPE providers and mandatory ethics CPE. Third, the current paper asks participants to rank the factors that influence individual choice of CPE. Finally, this paper proposes that the accounting profession consider an alternative CPE model.

## RESEARCH METHODOLOGY

The Texas and Florida State Boards of Accountancy each provided the researchers (one licensed by Florida, the other by Texas) with a database of their licensees. Using Excel's random number function, a random number from one to ten was generated for both databases. The randomly generated numbers served as the starting point for selecting our sample, which included 840 Texas CPAs and 560 Florida CPAs. The ratio of Texas and Florida CPAs in the sample reflected the ratio of total Texas CPAs to Florida CPAs in the respective state databases (6:4). Each licensee in the sample received a survey packet, which included a letter outlining the purpose of the study and the survey instrument. Each participant was guaranteed anonymity and asked to self-complete the survey and mail it to a designated researcher, using a self-addressed return envelope.

The survey instrument was author-constructed using input from CPAs in public practice, government, consulting and academia. The executive director of a large metropolitan chapter of a state CPA society and the president of a state CPA society also helped with the content of the survey's design and questions. Before the survey was conducted, ten CPAs from various industry sectors completed the instrument to test for content and face validity. No one in the pilot test group had fewer than four years experience as a CPA. Using input from the pilot test group, the wording of some questions was modified to reflect better the survey's objectives. The revised survey was tested again for readability and clarity using a group of five CPAs.

One section of the survey contained several statements related to various aspects of CPE. Respondents used a five-point Likert scale to indicate the strength of their agreement or disagreement to these statements. Another section of the survey asked participants to rank order from most important (9) to least important (1) several factors thought to impact CPE choice. The survey also contained questions related to company CPE policies and state accountancy regulations. Demographic questions were an additional part of the survey.

A total of 174 useful responses were received from the 1,400 questionnaires mailed to CPAs in the two states, representing an overall response rate of 12.4%. A second mailing was not utilized because of the then current tax season. The ratio of the responses (59% and 41% from Texas and Florida CPAs, respectively) nearly equaled the ratio of Texas to Florida CPAs (6:4) in the random sample selected from

the state databases as well as the ratio of Texas to Florida CPA licensees. The respondents' mean years of holding a CPA license was 18.2 years. Seventy-six percent of the participants were members of the Florida State Society of CPAs, 66% were Texas State Society members and 58% reported membership in the AICPA. Males and females comprised 55% and 45% of the respondents, respectively.

## **RESEARCH FINDINGS**

### **MCPE and Competency**

For analysis of results, strongly agree and agree responses were combined. This procedure was also followed for strongly disagree and disagree responses. (See Appendix 1 for a complete listing of CPE statements). Overall, large majorities of respondents from both states agreed that CPE is necessary to maintain competence (Florida 81%, Texas 87%). Participants also indicated that MCPE has improved the quality of their professional work (Florida 71%, Texas 63%) and that their choice or their company's choice of CPE reflected desired competence to meet future opportunities (Florida 81%, Texas 82%). Significant majorities of both states, however, stated that they believed CPAs would not complete CPE to maintain licensure unless regulators required it (Florida 63%, Texas 72%). A socialization perspective versus an individual reality may provide insight and help explain the disparity in these responses.

For several decades, the AICPA and state regulators have stated that society expects accounting professionals to maintain or enhance their competencies and that mandated CPE is the most efficient means for licensees to achieve it. When asked if MCPE does nothing to enhance society's perception of CPAs' competencies, majorities of the participants from both states disagreed (Florida 58%, Texas 64%). This latter finding implies that accounting professionals may be socialized to accept the lofty premise that mandated CPE is necessary to enhance the profession in society's eyes. On the other hand, these same accounting practitioners may recognize that CPAs often face numerous and conflicting demands on their time and that MCPE is not a free good. The perception that MCPE is not a free good may explain why the respondents also acknowledged that most individuals would not complete MCPE without some type of regulatory mandate.

Proponents of change to the current MCPE model have suggested that firms should devise written policies that provide for the proper supervision and adequate planning of MCPE (Mandell, 1984). The rationale is that an annual MCPE plan allows a firm or an individual to chart competency needs with MCPE offerings. While 96% of participants from both states indicated that they were extremely involved or involved in the decision to take specific MCPE courses, much smaller percentages stated that their firms had written policies for MCPE (Florida 28%, Texas 25%). Individual CPAs appear to be involved in their selections of MCPE, but a significant percentage of them received little or no guidance from their firms when making MCPE choices.

The profession's goal of competency sounds supportive of the public interest, but the number of respondents stating that their firms have adequate supervision and written policies is a disappointment, at best. If the promised competency from mandated CPE is left more to happenstance or to what MCPE is available before a reporting deadline rather than to a firm's carefully orchestrated plan, society has cause to question if the profession is serious about protecting the public interest.

### **MCPE Reporting Requirements**

While some states audit CPE hours annually, other states do not. Proponents of MCPE change suggest that all states should perform annual random audits of MCPE reports. Audits, of course, consume limited resources of state regulators. Some have suggested that state boards levy a nominal fee, in addition to the normal licensing fees, and designate this nominal fee for increasing the number of MCPE audits.

Only a small percentage of Florida respondents, but a much larger percentage of Texas respondents, indicated a willingness to pay, in addition to their licensure fees, a nominal amount to fund additional audits of MCPE reports (Florida 7%, Texas 18%). The state boards in this study have different MCPE audit philosophies, which may have impacted the responses. The Florida Board of Accountancy conducts

an annual random sample of CPE reports and asks selected licensees to supply supporting documentation of their CPE hours (Florida Board of Accountancy, personal communication, August 27, 2010).

The Texas State Board of Public Accountancy (TSBPA) performs random audits at least once every three years, more often if the TSBPA receives complaints from either within or without the accounting profession. The TSBPA asks Texas licensees chosen in a random sample to provide documentation for their CPE reports. The size of the random sample in Texas is influenced by the total number of Texas licensees and the percentage of those who work in public accounting versus private industry (Texas State Board of Public Accountancy, personal communication, August 27, 2010). The observed difference in the willingness to pay additional monies may be explained by the perception of Texas participants that their state board should be more aggressive in auditing self-reported CPE.

While CPAs in neither state perceive cheating on self-reported MCPE as a major problem (Florida 3%, Texas 9%), we believe that the 9% response rate by Texas licensees to this statement is, at best, troubling. We acknowledge that, as in any survey, the results may be open to different interpretations. One interpretation, however, is that respondents may have based the strength of their agreement to the statement because of knowledge of their peers' improprieties (or their own) when reporting MCPE. If either case represents reality, society and the accounting profession are ill served by such unethical and, under Texas accountancy statutes, illegal behavior. Another interpretation may be that Texas CPAs perceive the Texas Board's lack of an annual random audit of reported MCPE as a regulatory weakness. These Texas CPAs may believe that either such a weakness increases the probability of falsifying MCPE reports or that society expects accounting regulators to be more diligent in overseeing the licensed accounting professionals.

### **MCPE Providers**

Various state CPA societies have invested in facilities that provide MCPE courses and also compete with other MCPE providers. To help meet the competition, state societies have employees dedicated to the planning and execution of a plethora of MCPE offerings, including MCPE on cruises and at resorts. Many of these MCPE events are billed as opportunities for family vacations. Even though the CPAs in both states receive numerous MCPE advertisements on a regular basis from an array of state board approved providers, 33% of Florida CPAs and 30% of those in Texas noted that to meet or enhance their level of competency in their current position CPE offerings were either somewhat inadequate or inadequate.

Our survey respondents are in the best position to evaluate how current MCPE offerings impact competency. Based on the survey responses, MCPE providers, including state societies that offer MCPE, must be more cognizant of the MCPE needs of CPAs. Perhaps the various CPE providers should engage more focus groups and use surveys to determine if CPAs perceive current courses as designed to maintain or increase competency levels.

When prompted to indicate if MCPE has become a self-serving "industry" within the accounting profession, sizable percentages agreed with the statement (Florida 45%, Texas 35%). CPAs may perceive a self-serving industry in an unfavorable light. Such a perception may also help explain why a large percentage of survey respondents believe that CPE offerings fail to meet their competency needs. CPAs may reason that a self-serving industry is more interested in generating a revenue stream than using resources to identify competency needs and then designing CPE courses to meet those needs. The idea of a "self-serving" CPE industry may also have influenced the percentage of CPAs in both states that indicated regulators should devote more resources to the oversight of MCPE providers (Florida 25%, Texas 25%). The latter finding also indicates that CPAs in both states questioned the business practices of some CPE providers. A smaller number of respondents indicated that the quality of CPE was related to its cost (Florida 18%, Texas 16%).

### **MCPE Composition**

Neither Florida nor Texas regulators currently allow CPAs to count on-the-job experiences towards MCPE requirements. The results indicated that participants disagreed with their state regulators in this

area. Statements 6, 8, 16 and 18 (Appendix 1) related either to how CPAs might obtain competence other than by “counting hours” under the current MCPE model or to what subject matter should be counted as MCPE. Identical majorities of participants from both states (Florida 53%, Texas 53%) suggested that competency may be gained from on-the-job experiences rather than from meeting minimum hours of mandated MCPE.

The same respondents, however, were somewhat selective in the type of on-the-job experiences they want to see counted as MCPE. They rejected the idea that time spent researching an issue for a client should count as MCPE (Florida 67%, Texas 53%), and they disagreed with the position that entry-level technology courses, e.g., Windows 07 or Microsoft Office 2010, should not count towards MCPE credit (Florida 55%, Texas 61%). An equal percentage of participants from both states agreed with the notion that CPE related to writing, personnel management and public relations is not as important as technical CPE related to financial reporting, auditing and tax (Florida 40%, Texas 40%).

### **MCPE and Ethics**

Florida and Texas represent state boards that have recently increased the number of mandated CPE hours related to professional rules of conduct, i.e., ethical behavior. The increase, from two to four hours in both states, came after the numerous financial reporting scandals and audit failures that occurred during the late 1990s and early 2000s. While a sizable percentage of licensees in both states (Florida 52%, Texas 44%) indicated that ethics-related MCPE impacts ethical reasoning, much smaller percentages were in favor of an increase in mandated CPE hours for CPAs to hold a license (Florida 25%, Texas 12%). Perhaps Florida and Texas CPAs are saying to their state regulators that a few mandated hours studying the rules of professional conduct is positive, but, at some point, additional hours may become more associated with putting a check in the compliance box than with any influence on professional behavior.

### **Impact of Factors on MCPE Choice**

Respondents were asked to rank order from most important (9) to least important (1) several factors thought to influence a licensee’s choice of MCPE (see Table 1).

**TABLE 1  
FACTORS IMPACTING CHOICE OF MCPE**

<b>Factors</b> (In order of survey presentation and rounded to nearest tenth of a percent)	<b>Factor Rankings</b>	
	Florida	Texas
Timing (when offered)	20.6%	18.2%
Cost	15.9%	15.9%
Maintain/Enhance competency	44.4%	47.7%
Maximum hours for minimum effort	12.7%	5.7%
Obtaining a new client	0.0%	3.4%
Networking	1.6%	0.0%
Beginning a new job	3.2%	3.4%
Geographic location	1.6%	4.6%
Available technology	0.0%	1.1%

As shown, a larger percentage of Florida and Texas CPAs were influenced in their choice of MCPE by maintaining or enhancing competence than by any other factor. This rank ordering agrees with the participants’ previous responses to our survey. Participants also indicated that when MCPE is offered

(timing) and its cost were the second and third factors with the greatest impact on MCPE choice. While Florida and Texas CPAs ranked maximum hours for minimum effort as the fourth most influential factor in their choice of MCPE, this factor was most important for more than twice as many Florida than Texas CPAs. The remaining factors were less likely to impact MCPE choice for Florida and Texas CPAs.

## **DISCUSSION AND POLICY IMPLICATIONS**

As noted previously, Florida and Texas CPAs ranked maintaining or enhancing competency as the most important factor influencing their choice of MCPE. A majority of CPAs from either state, however, failed to rank competency as the most influential factor. The lack of a simple, or greater, majority ranking for this factor may provide evidence that too many CPAs view MCPE as an activity that, when completed, allows them to renew their CPA credentials for another year rather than as a tool to maintain or enhance their competency. A sizable percentage of respondents agreed with the statement that mandated CPE has become the “hours I get to keep my license” (Florida 48%, Texas 44%).

If we include the respondents who were neutral with respect to the strength of their agreement or disagreement with this statement, the percentages increase significantly (Florida 70%, Texas 61%). This finding appears to add credibility to the argument that CPAs perceive our current MCPE model as focused more on compliance than it is on the stated goal of maintaining or enhancing competency. When this perception is coupled with the finding that only about 1-in-4 firms have written policies related to the adequate supervision and planning of MCPE, the skeptic might question how serious the profession is about the effectiveness of mandated CPE.

Many individuals in the accounting profession state that MCPE is a compliance regimen and that such a perspective does not negate the value of MCPE to society. While we agree that CPAs that view MCPE as a compliance program may still enhance their competency by completing the required number of MCPE hours, such a perspective produces a major weakness. The more the individuals that comprise the accounting profession view mandated CPE as a compliance regimen, the less likely they will strive to meet its stated goal of enhanced competency. In addition, such a MCPE perspective makes it more difficult to change our current input-based model (i.e., counting hours) to an outcomes-based model (i.e., measuring enhanced competency.) As stated previously, near majorities of our respondents indicated that they view mandated CPE as part of a compliance regimen that “stamps their passport” for entry into another year of employment rather than as a means to enhance competency. Society granted the accounting profession a monopoly on accounting services. When the profession’s leaders and regulators argued that MCPE would maintain or enhance its members’ competency, society allowed the profession to mandate CPE. The leaders, regulators and practitioners of the profession must undertake the difficult task of ensuring that mandated CPE, or some viable alternative, achieves its stated goal of maintaining or enhancing competencies.

Those who accept MCPE as a compliance regimen should question the wisdom of state boards of accountancy that allow multi-year reporting periods in which no CPE reports are randomly chosen for an audit. The lack of random MCPE audits during multiple reporting periods is neither in the interest of the profession nor the public. We are not advocating that state regulators annually audit the CPE of each CPA required to file a report, but we are recommending that state regulators conduct random audits of CPE reports on an annual basis. Such a course of action will require more resources from state legislators. If the public sees the profession taking more proactive steps to keep its house in order, the benefits far outweigh the additional costs.

As a society, we have not allowed publicly-traded companies to forgo audits on less than an annual basis and say just “trust” our financial statements in their non-audit reporting years. If the Public Company Accounting Oversight Board randomly audits the work of the Big 4 to assure the investing public that the Big 4’s audit quality conforms to Generally Accepted Auditing Standards, state boards of accountancy should use a random selection process to annually audit MCPE reports. Without such a process in place, state regulators are hard pressed to defend MCPE as a compliance tool much less

advocate MCPE as a means to assure CPA competency. The lack of such a process may also give the impression that state accounting regulators place the “public interest” low on their priority list.

## LIMITATIONS AND CONCLUSION

While this study used random samples of CPAs from two states, the results may not be generalizable to CPAs in other jurisdictions. Another limitation of this research is the low response rate and the failure to utilize a second mailing. Non-respondents may differ in opinion from those CPAs who chose to respond. The current study’s findings may be biased if non-respondents differed significantly from respondents in their level of agreement or disagreement with the statements contained in the survey instrument.

In the future, researchers may use a random sample of CPAs from multiple states to replicate this study, providing greater insights into CPAs’ perceptions of MCPE. Because the issues surrounding the current MCPE model impacts accounting professionals around the globe, researchers may also expand this study by surveying accounting professionals in other countries. In addition, future researchers may examine state and international regulators’ perceptions of MCPE.

While limited, the results of our study may provide insights for both critics and proponents of mandated CPE. Individuals and state regulators who support mandated CPE but who question the current model may also find impetus for some of their policy recommendations. Proponents of change in MCPE for the accounting profession have argued for an outcomes-based CPE model rather the current inputs-based model. Advocates of an outcomes-based model suggest that such a model is superior because it focuses on student learning and is a better measure of competence than simply counting a licensee’s number of reported CPE hours.

Since the accounting profession is practice oriented and if the purpose of mandated CPE is to increase the professional competency of practitioners, perhaps neither of these models is the best one. We propose examining a practice-outcomes model. The focus of such a model would be mandated CPE that impacts accounting practice. To use such a model, accounting professionals must identify CPE that improves the future quality of client services, whether in private industry or public practice. Such a model would focus not only on the licensee but also on the needs of other stakeholders: employers, clients, regulators and the public interest.

To develop this model, we need these multiple stakeholders to define meaningful practice-related outcomes and how to deliver them. The definition of such practice-related outcomes would be somewhat similar to the AICPA’s effort to identify the competencies and skills that CPAs must possess to be successful in today’s dynamic business environment and to best serve the public interest. Next, the AICPA and state regulators must work with CPE providers so that MCPE offerings provide the competencies and skill set that positively impact the identified practice-related outcomes.

Proponents of MCPE are quick to point out its benefits, while critics are equally vocal in identifying MCPE’s shortcomings. Most individuals in the profession, whether they are proponents or critics of CPE, agree that MCPE is here to stay. The results of our study suggest that a significant number of CPAs’ perceive our current CPE model as less than robust. While the last 20 years has seen little progress in “fixing” mandated CPE, the profession can ill afford to wait another 20 years before making substantive changes to the current MCPE model. We suggest that a MCPE model based on accounting practice outcomes may be the tool to achieve the AICPA’s long-held goal of MCPE that maintains or improves professional competency. Leaders of the accounting profession, in partnership with its stakeholders, must turn the rhetorical benefits of mandated CPE into reality.

## REFERENCES

American Institute of Certified Public Accountants (AICPA). (2002). A history of accounting & auditing standards. Retrieved June 23, 2010 from <http://www.batemanhouston.com/newsStds.htm>.

- Attree, M. (2006). Evaluating healthcare education: issues and methods. *Nurse Education Today*, 26(8), 640-646.
- Beegle, J. & Coffee, D. (1989). CPE optimization: Focus on topic selection. *Georgia Journal of Accounting*, Spring, 11-19.
- Clark, E. (2005). A commentary on Lewis, Davies, Jenkins and Tait's "A review of evaluative studies of computer-based learning in nursing education" [Peer commentary by E. Clark]. *Nurse Education Today*, 25(8), 598-600.
- Clyde, N. (1998). CPE is broke: let's fix it. *Journal of Accountancy*, 186(6), 77-83.
- Coffey, D. & Beegle, J. (1994). Mandatory continuing professional education for CPAs: Is it working? *Journal of Education for Business*, 69(4), 222-226.
- Daley, E. & Lach, L. (1990). How to satisfy the new CPE requirements: CPAs have many choices for enhancing their expertise. *Journal of Accountancy*, 169(2), 65-68.
- Diadone, J. (1990). State societies and the Institute's new CPE requirement. *Journal of Accountancy*, 170(5), 87-91.
- Draper, J. & Clark, L. (Eds.). (2007). Impact of continuing professional education on practice: The rhetoric and the reality. *Nurse Education Today*, 27, 515-517.
- Ellis, L. & Nolan, M. (2004). Illuminating continuing professional education: unpacking the black box. *International Journal of Nursing Studies*, 42, 97-106.
- Herbold, M. & Lange, G. (1989). New York licensed practitioners' views on the state's mandatory continuing education requirement. *Georgia Journal of Accounting* (Spring), 75-84.
- International Federation of Accountants (IFAC). (2006). IES 7: Continuing professional development: A program of lifelong learning and continuing development of professional competence. Retrieved June 25 at <http://web.ifac.org/publications/international-accounting-education-standards-board>.
- Jones, R., DeLozier R., Spradley, L., & Swerdlow, R. (1984). CPE: Does experience change attitudes? *Mid-South Business Journal*, 4(3): 9-13.
- Management Accounting*. (1998). Continuing personal and professional development (CPPD): A mandatory requirement or an ethical value regarded by members as a high priority in their professional lives? 76(8), 65.
- Mandell, A. (1984). Managing continuing professional education. *Journal of Accountancy*, 158(2), 111-114.
- Mooney, J. & Bostwick, W. (1999). Right direction, but objectivity lacking. *Practical Accountant*, 32(6), 55-58.
- Nix, D. & Nix, P. (1989, May). MCPE: Is it worthwhile? *The Practical Accountant*, 50-55.

Paisey, C. & Paisey, N. (1996). Continuing professional education: Pause for reflection *Critical Perspectives on Accounting*, 7(1), 103-126.

\_\_\_\_\_. (2004). An analysis of accounting education research in *Accounting Education: An International Journal*—1992-2001. *Accounting Education: An International Journal*, 13(1), 69-99.

Schindler, E. & Lach, L. (1990). Can I get CPE for that? *Journal of Accountancy*, 170(4), 99-104.

Wessels, S. (2007). Accountants' perceptions of the effectiveness of mandatory continuing professional education. *Accounting Education: An International Journal*, 16(4), 365-378.

## APPENDIX 1

### MCPE Survey

For each statement, please circle the strength of your agreement/disagreement:	Strongly Agree 5	Agree 4	Neutral 3	Disagree 2	Strongly Disagree 1
1. Unless regulators require CPE to maintain licensure, most CPAs would <b>not</b> do it.	5	4	3	2	1
2. CPE is necessary in order to maintain competency as a CPA.	5	4	3	2	1
3. CPE related to professional rules of conduct does <b>not</b> impact the ethical behavior of CPAs.	5	4	3	2	1
4. CPE has become a self-serving "industry" within the accounting profession.	5	4	3	2	1
5. CPE should <b>not</b> remain a mandatory requirement for licensure as a CPA.	5	4	3	2	1
6. Research time spent for a client should be counted as meeting CPE requirements.	5	4	3	2	1
7. CPE should be measured in 10-minute units rather than a 50-minute credit hour.	5	4	3	2	1
8. CPAs are more likely to increase their competence through on-the-job activities rather than by minimum hours of CPE.	5	4	3	2	1
9. The accounting profession should <b>not</b> lobby for uniform CPE requirements in every state.	5	4	3	2	1
10. As a CPA, my choice (or my company's choice) of CPE reflects desired competence to meet future opportunities.	5	4	3	2	1
11. State regulators should more aggressively audit the CPE credits self-reported by CPAs.	5	4	3	2	1
12. A MCPE requirement does <b>not</b> enhance society's perception of CPAs' competencies.	5	4	3	2	1
13. CPE has become the "hours I get to keep my license" rather than being focused on competency.	5	4	3	2	1

14. MCPE has improved the quality of my professional accounting work.	5	4	3	2	1
15. Cheating on self-reported CPE credits is a problem in the accounting profession.	5	4	3	2	1
16. CPE related to areas such as writing skills, personnel management and public relations is <b>not</b> as important as technical CPE related to financial reporting, auditing or tax.	5	4	3	2	1
17. Before earning CPE credits, CPAs should be required to demonstrate their new knowledge/skill through some type of measurable outcome (e.g., testing, observation or simulation).	5	4	3	2	1
18. Entry-level technology courses, such as Microsoft Office 2007 or 2010, should <b>not</b> count towards CPE credit.	5	4	3	2	1
19. Regulators should increase the number of CPE <i>ethics</i> credits required to hold a CPA license.	5	4	3	2	1
20. The cost of CPE is often directly related to the quality of CPE.	5	4	3	2	1
21. Regulators should devote more resources to the oversight of CPE providers.	5	4	3	2	1