

Mandatory Continuing Education

The *Regulation respecting mandatory continuing education for Quebec chartered accountants* came into force on July 13, 2006. The continuing education activities program and the application terms and conditions of the Regulation were approved by the Board of Directors of the Ordre on August 24, 2006.

Under the Regulation, all active members are required to devote at least 120 hours per three-year reference period to continuing education activities, with a minimum of 25 hours per year, and no more than 15 hours per year for self-study activities such as reading. The first three-year reference period extends from September 1, 2006 to August 31, 2009.

Continuing education activities must relate to areas in which the chartered accountant works and be consistent with the professional activities described in section 1 of the *Code of Ethics of Chartered Accountants*.

Of the 16,025 active members subject to the Regulation, 448 were exempted from having to attend continuing education activities in accordance with section 15 of the Regulation, for a total of 9,314 hours.

In 2008-2009, 11 members were subject to a decision rendered by the Executive Committee of the Ordre ordering that they be struck off the

Roll of the Ordre for failing to accumulate the continuing education hours prescribed by the Regulation, compared with 42 members in 2007-2008. Their striking off the Roll remains effective until the Ordre receives proof that they have met the requirements of the Regulation.

Continuing education activities consisted in:

	Member participation	Number of hours
Formal activities		
Courses offered or organized by the Ordre	5,515	121,854
Courses offered or organized by the Canadian Institute of Chartered Accountants or by other provincial institutes of chartered accountants	386	9,210
Courses offered or organized by other professional orders or similar organizations	2,326	47,823
Courses offered by educational or specialized institutions that have access to appropriate professional, technical and educational resources	3,740	166,491
Formal courses or continuing education activities offered in the workplace	9,342	251,610
Formal training sessions	1,011	16,568
Symposiums, seminars or conferences with a prevalence of technical or educational content	7,116	118,738
Discussion groups or technical committees	1,878	40,639
Distance learning activities	802	13,886
Authorship of published articles or other publications related to the chartered accountancy profession	217	20,366
Studies or research projects	209	19,314
Subtotal - Formal activities	-	826,499
Unstructured activities (self-study)	-	228,207
Total	-	1,054,706