

N.B. In the event of a conflict of interpretation, the French version of this Regulation takes precedence.

Regulation concerning compulsory continuing education for Québec certified management accountants

Professional Code

(R.S.Q., c. C-26, s. 94, par. O; 2008, c. 11, ss. 1 and 62)

DIVISION I

JUSTIFICATION AND OBJECT

1. The reasons justifying this regulation are the rapid and ongoing development of the knowledge required to pursue professional activities as a certified management accountant, and the extent of the resulting changes. This regulation allows the Order to determine a framework for continuing education activities that will be compulsory for all members, or for a class of members, and that will allow them to

(1) maintain, update, improve and extend their knowledge and skills in relation to their professional activities;

(2) correct any general deficiencies noted by the Order;

(3) act under agreements entered into with a public body by the Order with respect to a specific activity.

DIVISION II

REQUIREMENTS CONCERNING CONTINUING EDUCATION ACTIVITIES

2. All members, unless exempted under Division V, must complete in every 3-year reference period at least 120 hours of continuing education activities with a direct link to their professional activities, including a minimum of 20 hours per reference year.

The members must choose the continuing education activities from among those provided for the class of members to which they belong in the program established by the Order pursuant to section 6.

The continuing education activities may include

(1) taking part in courses organized or offered by the Order, by other professional orders or by similar organizations;

(2) taking part in courses offered by an educational institution or by specialized institutions recognized by the Order;

(3) taking part in symposiums, congresses, seminars or conferences;

(4) taking part in structured training sessions or courses in the workplace;

(5) taking part in various structured training sessions, such as case studies as part of technical study groups;

- (6) taking part in discussion groups and technical committees;
- (7) acting as a speaker or trainer on subjects connected with the profession of certified management accountant;
- (8) drafting published articles or papers connected with the profession of certified management accountant;
- (9) taking part in research projects;
- (10) engaging in a self-learning activity, for example reading articles (up to a maximum of 15 hours per reference year).

3. Every person who is entered on the roll of the Order after 1 August in a given year must, unless exempted pursuant to Division V, start to complete continuing education hours on 1 April of the year following the date on which the person is entered on the roll.

The number of hours to be completed is calculated on the basis of the number of months remaining in the reference period beginning on 1 April of the year following the date on which the person is entered on the roll of the Order. A person whose name is entered on the roll of the Order after 1 August in the last year of a reference period is exempted from the continuing education requirements for that period.

DIVISION III

FRAMEWORK FOR CONTINUING EDUCATION ACTIVITIES

4. Every continuing education activity must allow members to maintain, update, improve or extend skills and knowledge connected with their professional activities.

5. The content of a continuing education activity must be connected with the professional activities of certified management accountants. It may, in particular, focus on

- (1) accounting;
- (2) management;
- (3) strategic management;
- (4) risk management;
- (5) governance;
- (6) performance measurement and management;
- (7) financial information and management;
- (8) decision-making and problem-solving;
- (9) leadership and group dynamics;
- (10) professionalism and ethical conduct;
- (11) communications;

- (12) economics;
- (13) human resource management;
- (14) marketing;
- (15) operations management;
- (16) statistics;
- (17) business law;
- (18) taxation;
- (19) public accountancy;
- (20) information technologies;
- (21) personal and corporate financial planning.

6. The Order shall establish the program of continuing education activities that must be followed by all members, or a class of members. In particular, the Order shall

- (1) fix, for all members or for each class of members, the date on which the reference period referred to in the first paragraph of section 2 begins and ends;
- (2) determine the continuing education activities that form part of the program, along with the persons, bodies, educational institutions or specialized institutions that organize or offer the activities;
- (3) assign a ratio for calculating the admissible duration of each activity as a contribution to the hours required pursuant to section 2, if it differs from the actual duration of the activity.

To determine the activities that form part of the program and, if applicable, the ratio for calculating the admissible duration of an activity, the Order shall consider the following criteria:

- (1) the links between the activity and the profession, as well as the classes to which members belong;
- (2) the competency and qualifications of the trainer, with respect to the subject of the activity;
- (3) the relevance of the activity;
- (4) compliance with the continuing education objectives set out in this Regulation;
- (5) the fact that the objectives of the continuing education activity are measurable and verifiable.

DIVISION IV MONITORING

7. Members shall send to the Order, no later than 30 days after the end of each reference year in a reference period, a duly completed continuing education report using the form supplied by the Order, along with the attestations required by this Regulation, if applicable. The continuing

education report must indicate the continuing education activities completed during the reference year, the number of hours completed, or the fact that the member concerned has obtained an exemption under Division V.

To determine whether a member has met the requirements of this Regulation, the Order may request any relevant and reliable document in addition to the continuing education report, such as supporting documents that identify the activities completed, state their duration and content, name the provider of the activities and, where applicable, attest the member's presence or result.

8. The successful completion of a continuing education activity or, if no evaluation is involved, presence at the activity, is the criterion used by the Order to recognize that a continuing education activity has been completed in order to meet the requirements of this Regulation.

However, where the activity does not involve an evaluation and if the member's presence was not required, the Order recognizes that a continuing education activity has been completed if the member states that he or she has acquired sufficient knowledge of the content to apply it professionally. When the Order determines that presence at continuing education activities is compulsory, presence may be monitored by any means that the Order establishes, such as a presence sheet signed by members.

9. The committee set up by the board of directors shall forward to members, no later than 180 days after the deadline for filing the report referred to in section 7, a notice specifying any continuing education activities that it does not recognize and the grounds for its decision.

10. A member may ask the executive committee to review the decision of the committee set up by the board of directors. The request must be made in writing and submitted within 30 days of receiving the notice provided for in section 9.

The executive committee must be formed of persons who were not involved in the decision for which a review is requested.

11. Members must keep the documents supporting the hours declared until 12 months after the end of the reference period.

DIVISION V

EXEMPTIONS

12. A member who has taken part, or intends to take part, in a continuing education activity that is not part of the program, is exempted from taking part in an activity in the program established by the Order if the content of the activity concerned is equivalent to the content of the program activity.

13. Members may obtain an exemption under section 12 by sending to the Order, in writing, a request for recognition of the activity concerned, either 30 days before the scheduled date of the activity or within 60 days of taking part in the activity.

In the latter case, the request must include an attestation of the member's presence at or successful completion of the activity or, where applicable, a record of the member's marks. The request must be submitted with the following information:

- (1) a description of the continuing education activity concerned;
- (2) the duration of the activity;

- (3) the number of hours of training required by the continuing education activity;
- (4) the name and address of the person, organization or institution responsible for the activity;
- (5) any other information considered relevant to the recognition of the continuing education activity.

14. Members who show that it is impossible for them to take part in a continuing education activity in the program established by the Order are exempted from taking part in some or all of those activities, for a given reference period.

The fact that a member has been struck off the roll or suspended or that the member's right to practice has been restricted by the disciplinary council, the Professions Tribunal or the board of directors does not make it impossible for the member to take part.

The duration of an exemption may not exceed 12 months, but it may be renewed.

15. A member may obtain an exemption under section 14 by applying in writing to the Order, stating the grounds justifying the exemption and including a medical report or any other proof showing that it is impossible for the member to take part in any activity.

As soon as the situation making it impossible for the member to take part ceases, the member must immediately notify the Order in writing and complete the obligations prescribed by this Regulation on the conditions determined by the Order.

16. A member who has retired but remains entered on the roll of the Order and does not practice the profession during an entire reference period, is exempted for that reference period from taking part in continuing education activities in the program established by the Order.

DIVISION VI

PENALTIES

17. The Order shall forward a notice to any member who fails to respect an obligation pertaining to continuing education, stating the obligations that the member has failed to respect, the time period within which the member may correct the failure, and the penalty to which the member is liable. This time period may not be below 30 days or above 60 days, and begins to run from the date on which the notice is received.

Continuing education hours completed after such a failure may only apply to the reference period during which the failure occurred.

18. The Order shall send a final notice to any member who has not corrected a failure within the time period prescribed by the Order, requiring the member to comply within an additional time period of 15 days from the date on which the final notice is received.

19. When a member does not correct the situation described in the notice within the time period prescribed by the Order, the Order shall suspend the member, restrict the member's right to practice, or strike the member off the roll of the Order. The Order shall inform the member of the penalty in writing.

20. The suspension, restriction of the right to practice or striking off the roll of the Order shall remain in force until the member concerned provides the Order with proof that he or she has met

the requirements set out in the notice referred to in section 18, and until the penalty has been lifted by the Order.

DIVISION VII
FINAL PROVISION

21. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.