

**Texas: 50% Limit on Non-Technical Subjects**

**Rule Citation:**

523.102 (b) (1): "Technical Courses" are those courses pertaining to the profession of accounting. These courses include but are not limited to accounting, attest, tax, management advisory services, economics, finance, information technology, regulatory ethics, and other technical areas of benefit to a licensee and/or a licensee's employer; and

523.102 (b) (2): "Non-Technical Courses" are those courses not meeting the definition of "technical courses" that increase the licensee's ability to serve in a competent manner, such as but not limited to communications, computer software and applications, behavioral ethics, behavioral science, business management and organization, and advanced courses in foreign languages, all of which must relate and must benefit a licensee and/or a licensee's employer. Refer to §523.118 of this chapter (relating to Limitations of Courses).

523.118 (a): A licensee may not claim more than 50 percent of the total CPE credits required from the non-technical area in a three-year reporting period.

<b>CPEtracking Groupings Revised 9/1/16:</b>	<b>Explanations Based on Revised Standards</b>
<b>Technical</b>	<b>Effective 9/1/16</b>
Accounting	
Accounting (Governmental)	
Auditing	
Auditing (Governmental)	
Business Law	
Economics	
Finance	
Information Technology	
Management Services	
Regulatory Ethics	
Specialized Knowledge	
Statistics	
Taxes	
<b>Non-Technical</b>	
Behavioral Ethics	
Business Management & Organization	Can be re-classified to technical if enhances professional competence. MAS Practice Skills - now BM&O; MAS Engagement Mgt - now BM&O; Planning & Control; HR Dev - now BM&O; Social Environment of Business - now BM&O
Communications & Marketing	Categories combined. Can be re-classified to technical if enhances professional competence.
Computer Software & Applications	Can be re-classified to technical if enhances professional competence.
Personal Development	
Personnel/HR	Can be re-classified to technical if enhances professional competence.
Production	Can be re-classified to technical if enhances professional competence.