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# Statement on Standards for Continuing Professional Education (CPE) Programs

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## **Introduction**

Continuing professional education is required for CPAs to maintain their professional competence and provide quality professional services. CPAs are responsible for complying with all applicable CPE requirements, rules and regulations of state boards of accountancy, as well as those of membership associations and other professional organizations.

The Statement on Standards for Continuing Professional Education (CPE) Programs (*Standards*) is published jointly by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) to provide a framework for the development, presentation, measurement, and reporting of CPE programs. The Standards were last revised in 2002.

In May 2010, NASBA and the CPE Advisory Committee provided a forum for an open and candid discussion of the *Standards*. A key outcome of the forum was to develop a Task Force to help review, analyze and implement suggestions and changes to the *Standards*.

The NASBA CPE Advisory Committee with input from NASBA leadership selected 13 Task Force participants. Careful consideration was given as to the composition of the Task Force to ensure that all facets of the CPE community were represented. The Task Force is comprised of CPE program sponsors; CPE Advisory Committee members; state board of accountancy members; state society members; educators and a representative of the AICPA (provider side).

The Task Force developed its recommended revisions to the *Standards* and presented its recommendations to a Joint CPE Standards Committee made up of representatives from the AICPA and NASBA. The Joint CPE Standards Committee presented its recommendation to the respective AICPA and NASBA Boards of Directors. In \_\_\_\_\_, 2011, the *Standards* exposure draft was released for comment. The revisions to the *Standards* were approved by the AICPA Board of Directors on \_\_\_\_\_, 2011 and the NASBA Board of Directors on \_\_\_\_\_, 2011.

The *Standards* are intended to be an "evergreen" document. As questions arise related to implementation and application of the *Standards*, the questions will be presented to the CPE Standards Working Group whose composition will be similar to that of the Task Force. The CPE Standards Working Group will meet quarterly and scheduled meeting dates will be posted on the NASBA website, LearningMarket.org. NASBA will communicate the findings of the CPE Standards Working Group to the specific CPE program sponsor. Authoritative interpretations will only be issued by the CPE Advisory Committee in limited cases when the matter is not addressed in the *Standards*, cannot be addressed specifically with the CPE program sponsor, or cannot be addressed in the Best Practices document. All interpretations issued by the CPE Advisory Committee will be reviewed and considered by the Joint AICPA/NASBA CPE Standards Committee upon the next revision of the *Standards*.

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## ***Preamble***

**01.** The right to use the title "Certified Public Accountant" (CPA) is regulated in the public interest and imposes a duty to maintain public confidence and current knowledge, skills, and abilities in all areas in which they provide services. CPAs must accept and fulfill their ethical responsibilities to the public and the profession regardless of their fields of employment.<sup>1</sup>

**02.** The profession of accountancy is characterized by an explosion of relevant knowledge, ongoing changes and expansion, and increasing complexity. Advancing technology, globalization of commerce, increasing specialization, proliferating regulations, and the complex nature of business transactions have created a dynamic environment that requires CPAs to continuously maintain and enhance their knowledge, skills, and abilities.

**03.** The continuing development of professional competence involves a program of lifelong educational activities. Continuing Professional Education (CPE) is the term used in these standards to describe the educational activities that assist CPAs in achieving and maintaining quality in professional services.

**04.** The following standards have been broadly stated in recognition of the diversity of practice and experience among CPAs. They establish a framework for the development, presentation, measurement, and reporting of CPE programs and thereby help to ensure that CPAs receive the quality CPE necessary to satisfy their obligations to serve the public interest. These standards may also apply to other professionals by virtue of employment or membership. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit.

**05.** Advances in technology, delivery and workplace arrangements may lead to innovative learning techniques. Learning theory may evolve to include more emphasis on outcome based learning. These standards anticipate innovation in CPE in response to these advances. Sponsors must ensure innovative learning techniques are in compliance with the standards. CPE program sponsors are encouraged to consult with NASBA with questions related to compliance with the standards when utilizing innovative techniques.

**06.** These standards create a basic foundation for sound educational programs. Sponsors may wish to provide enhanced educational and evaluative techniques to all programs.

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<sup>1</sup> The term "CPAs" is used in these standards to identify all persons who are licensed and/or regulated by boards of accountancy.

## Article I - Definitions

**Advanced.** Learning activity level most useful for individuals with mastery of the particular topic. This level focuses on the development of in-depth knowledge, a variety of skills, or a broader range of applications. Advanced level programs are often appropriate for seasoned professionals within organizations; however, they may also be beneficial for other professionals with specialized knowledge in a subject area.

~~**Archived.** A learning activity through which a group program has been recorded for future use.~~

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**Basic.** Learning activity level most beneficial to CPAs new to a skill or an attribute. These individuals are often at the staff or entry level in organizations, although such programs may also benefit a seasoned professional with limited exposure to the area.

**Continuing Professional Education (CPE).** An integral part of the lifelong learning required to provide competent service to the public. The set of activities that enables CPAs to maintain and improve their professional competence.

~~**CPE credit hour.** Fifty minutes of participation in a program of learning group, independent study or self-study program. One-half CPE credit increments (equal to 25 minutes) are permitted after the first credit has been earned in a given learning activity.~~

~~**CPE program sponsor.** The individual or organization responsible for setting learning objectives, developing the program materials to achieve such objectives, offering a program to participants issuing the certificate of completion, and maintaining the documentation required by these standards. The term CPE program sponsor may include associations of CPAs, whether formal or informal, as well as employers who offer in-house programs.~~

~~**Evaluative feedback.** Specific response to incorrect answers to questions in self-study programs. Unique feedback must be provided for each incorrect response, as each one is likely to be wrong for differing reasons.~~

~~**Group internet based program.** An educational process designed to permit a participant to learn a given subject through interaction with an instructor and other participants by using the Internet.~~

~~**Group live program.** An educational process designed to permit a participant to learn a given subject through interaction with an instructor and other participants either in a classroom or conference setting.~~

~~**Group program.** An educational process designed to permit a participant to learn a given subject through interaction with an instructor and other participants either in a classroom or conference setting or by using the Internet. Any group live or group internet based programs.~~

**Independent study.** An educational process designed to permit a participant to learn a given subject under a learning contract with a CPE program sponsor.

**Instructional methods.** Delivery strategies such as case studies, computer-assisted learning, lectures, group participation, programmed instruction, teleconferencing, use of audiovisual aids, or work groups employed in group, self-study, or independent study programs or other innovative programs.

**Intermediate.** Learning activity level that builds on a basic program, most appropriate for CPAs with detailed knowledge in an area. Such persons are often at a mid-level within the organization, with operational and/or supervisory responsibilities.

~~**Internet-based programs.** A learning activity, through a group program (Paragraph .07 above) or a self-study program (Paragraph .22 following), that is designed to permit a participant to learn the given subject matter via the Internet. To qualify as either a group or self-study program, the Internet learning activity~~

must meet the respective standards.

**Learning activity.** An educational endeavor that maintains or improves professional competence.

**Learning contract.** A written contract signed by an independent study participant and a qualified CPE program sponsor prior to the commencement of the independent study. ~~that:~~

1. ~~Specifies the nature of the independent study program and the time frame over which it is to be completed, not to exceed 16 weeks.~~
2. ~~Specifies that the output must be in the form of a written report that will be reviewed by the CPE program sponsor or a qualified person selected by the CPE program sponsor.~~
3. ~~Outlines the maximum CPE credit that will be awarded for the independent study program, but limits credit to actual time spent.~~

**Learning objectives.** Specifications on what participants should accomplish in a learning activity. Learning objectives are useful to program developers in deciding appropriate instructional methods and allocating time to various subjects.

~~**Learning plans.** Structured processes that help CPAs guide their professional development. They are dynamic instruments used to evaluate and document learning and professional competence development. This may be reviewed regularly and modified, as CPAs' professional competence needs change. Plans include:~~

- ~~• A self-assessment of the gap between current and needed knowledge, skills, and abilities;~~
- ~~• A set of learning objectives arising from this assessment; and~~
- ~~• Learning activities to be undertaken to fulfill the learning plan.~~

**Overview.** Learning activity level that provides a general review of a subject area from a broad perspective. These programs may be appropriate for professionals at all organizational levels.

~~**Personal development.** A field of study that covers such skills as communications, managing the group process, dealing effectively with others, interviewing, counseling, and career planning.~~

**Pilot test.** Sampling of at least three independent individuals representative of the intended participants to measure the ~~average-representative~~ completion time ~~as one method~~ to determine the recommended CPE credit for self-study programs.

**Professional competence.** Having requisite knowledge, skills, and abilities to provide quality services as defined by the technical and ethical standards of the profession. The expertise needed to undertake professional responsibilities and to serve the public interest.

**Program of learning.** A collection of learning activities that are designed and intended as continuing education and that comply with these standards.

**Reinforcement feedback.** Specific responses to correct answers to questions in self-study programs. ~~Such feedback restates why the answer selected was correct.~~

**Self-study program.** An educational process designed to permit a participant to learn a given subject without major involvement of an instructor. ~~Self-study programs use a pilot test to measure the average completion time from which the recommended CPE credit is determined.~~

~~**Word count formula.** A method to determine the recommended CPE credit for self-study programs that uses a formula including word count of learning material, number of questions and exercises, and duration of audio and video segments.~~

**Update.** Learning activity level that provides a general review of new developments. This level is for participants with a background in the subject area who desire to keep current.

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## Article II – General Guidelines for CPAs

**2.01. ~~Standard No. 1~~ Professional Competence.** All CPAs should participate in learning activities that maintain and/or improve their professional competence.<sup>2</sup>

Selection of learning activities should be a thoughtful, reflective process addressing the individual CPA's current and future professional plans, current knowledge and skills level, and desired or needed additional competence to meet future opportunities and/or professional responsibilities.

CPAs fields of employment do not limit the need for CPE. CPAs performing professional services need to have a broad range of knowledge, skills, and abilities. Thus, the concept of professional competence should be interpreted broadly. Accordingly, acceptable continuing education encompasses programs contributing to the development and maintenance of ~~both technical and non-technical~~ professional skills.

~~Acceptable subjects include accounting, assurance/auditing, consulting services, specialized knowledge and applications, management, taxation, and ethics. Other subjects, including personal development, may also be acceptable if they maintain and/or improve the CPA's professional competence. The fields of study at [http://www.learningmarket.org/files/4\\_subject\\_areas\\_fieldsofstudy\\_2010.pdf](http://www.learningmarket.org/files/4_subject_areas_fieldsofstudy_2010.pdf) represent the primary knowledge and skill areas needed by CPAs to perform professional services in all fields of employment.~~

To help guide their professional development, CPAs may find it useful to develop a learning plan ~~(see definition in Glossary).~~ Learning plans are structured processes that help CPAs guide their professional development. The learning plan can be They are dynamic instruments used to evaluate and document learning and professional competence development. ~~It should~~ They may be reviewed ~~periodically~~ regularly and modified as CPAs' professional competence needs change. Plans include: a self-assessment of the gap between current and needed knowledge, skills, and abilities; a set of learning objectives arising from this assessment; and learning activities to be undertaken to fulfill the learning plan.

**2.02. ~~Standard No. 2~~ CPE Compliance.** CPAs ~~should~~ must comply with all applicable CPE requirements ~~and should claim CPE credit only for CPE programs when the CPE program sponsors have complied with the Standards for CPE Program Presentation (Nos. 8 – 11) and Standard for CPE Program Reporting No. 17.~~

CPAs are responsible for compliance with all applicable CPE requirements, rules, and regulations of state licensing bodies, other governmental entities, membership associations, and other professional organizations or bodies. CPAs should contact each appropriate entity to which they report to determine its specific requirements or any exceptions it may have to the standards presented herein.

Periodically, CPAs participate in learning activities which do not comply with all applicable CPE requirements, for example specialized industry programs offered through industry sponsors. If CPAs propose to claim credit for such learning activities, they ~~should~~ must retain all relevant information regarding the program to provide documentation to state licensing bodies and/or all other professional organizations or bodies that the learning activity is equivalent to one which meets all these ~~Standards~~ standards.

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<sup>2</sup> The terms "should" and "must" are intended to convey specific meanings within the context of this *Joint AICPA/NASBA Statement on Standards for Continuing Professional Education Programs*. The term "must" is used only in the standards applying to CPAs and CPE program sponsors to convey that CPAs and CPE program sponsors are not permitted any departure from those specific standards. The term "should" is used in the standards applying to both CPAs and CPE program sponsors and is intended to convey that CPAs and CPE program sponsors are expected-encouraged to follow such standards as written ~~and are required to justify any departures from such standards when unusual circumstances warrant such departures.~~

**2.03. ~~Standard No. 3~~CPE Credits Record Documentation.** CPAs are responsible for accurate reporting of the appropriate number of CPE credits earned and ~~should~~must retain appropriate documentation of their participation in learning activities, ~~including: (1) name and contact information of CPE program sponsor, (2) title and description of content, (3) date(s) of program, (4) location (if applicable), and (5) number of CPE credits, all of which should be included in documentation provided by the CPE program sponsor.~~

To protect the public interest, regulators require CPAs to document maintenance and enhancement of professional competence through periodic reporting of CPE. For convenience, measurement is expressed in CPE credits. However, the objective of CPE must always be maintenance/enhancement of professional competence, not attainment of credits. Compliance with regulatory and other requirements mandates that CPAs keep documentation of their participation in activities designed to maintain and/or improve professional competence. In the absence of legal or other requirements, a reasonable policy is to retain documentation for a minimum of five years from the end of the year in which the learning activities were completed.

Participants must document their claims of CPE credit. Examples of acceptable evidence of completion include:

- For group and independent study programs, a certificate or other verification supplied by the CPE program sponsor.
- For self-study programs, a certificate supplied by the CPE program sponsor after satisfactory completion of an examination.
- For instruction credit, ~~a certificate or other verification supplied by the CPE program sponsor~~appropriate supporting documentation that complies with the requirements of the respective state boards subject to the guidelines in Standard No. 15 in Standards for CPE Program Measurement.
- For a university or college course that is successfully completed for credit, a record or transcript of the grade the participant received.
- For university or college non-credit courses, a certificate of attendance issued by a representative of the university or college.
- For published articles, books, or CPE programs, (1) a copy of the publication (or in the case of a CPE program, course development documentation) that names the writer as author or contributor, (2) a statement from the writer supporting the number of CPE hours claimed, and (3) the name and contact information of the independent reviewer(s) or publisher.

**2.04. ~~Standard No. 4~~Reporting CPE Credits.** CPAs who complete sponsored learning activities that maintain or improve their professional competence ~~should~~must claim no more than the CPE credits recommended by CPE program sponsors subject to the state board regulations.

CPAs may participate in a variety of sponsored learning activities, such as workshops, seminars and conferences, self-study courses, Internet-based programs, and independent study. While CPE program sponsors determine credits, CPAs ~~should~~must claim credit only for activities through which they maintained or improved their professional competence. CPAs who participate in only part of a program should claim CPE credit only for the portion they attended or completed.

**2.05. ~~Standard No. 5~~Independent Study.** CPAs may engage in independent study under the direction of a CPE program sponsor who has met the applicable standards for CPE program sponsors when the subject matter and level of study maintain or improve their professional competence.

Independent study is an educational process designed to permit a participant to learn a given subject under the guidance of a CPE program sponsor ~~one-on-one~~. Participants in an independent study program ~~should~~must:

- Enter into a written learning contract with a CPE program sponsor who must comply with the applicable standards for CPE program sponsors. A learning contract:
  - Specifies the nature of the independent study program and the time frame over which it is to be

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- completed, not to exceed 15 weeks.
- Specifies that the output must be in the form of a written report that will be reviewed by the CPE program sponsor or a qualified person selected by the CPE program sponsor.
- Outlines the maximum CPE credit that will be awarded for the independent study program, but limits credit to actual time spent.

- Accept the written recommendation of the CPE program sponsor as to the number of credits to be earned upon successful completion of the proposed learning activities. CPE credits will be awarded only if:
  1. All the requirements of the independent study as outlined in the learning contract are met,
  2. The CPE program sponsor reviews and signs the participant's report,
  3. The CPE program sponsor reports to the participant the actual credits earned, and
  4. The CPE program sponsor provides the participant with contact information.

The credits to be recommended by an independent study CPE program sponsor ~~should~~ must be agreed upon in advance and should be equated to the effort expended to improve professional competence. The credits cannot exceed the time devoted to the learning activities and may be less than the actual time involved.

- Retain the necessary documentation to satisfy regulatory requirements as to the content, inputs, and outcomes of the independent study.
- ~~Complete the program of independent study in 15 weeks or less.~~

## Article III – Standards for CPE Program Sponsors

### 3.01 - General Standards

**Standard No. 1. CPE program sponsors are responsible for compliance with all applicable standards and other CPE requirements.**

**S1 - 01. CPE requirements of licensing bodies and others.** CPE program sponsors may have to meet specific CPE requirements of state licensing bodies, other governmental entities, membership associations, and/or other professional organizations or bodies. Professional guidance for CPE program sponsors is available from ~~the AICPA and~~ NASBA; state-specific guidance is available from the state boards of accountancy. CPE program sponsors should contact the appropriate entity to determine requirements.

### 3.02 - Standards for CPE Program Development

**Standard No. 2. Sponsored learning activities must be based on relevant learning objectives and outcomes that clearly articulate the knowledge, skills, and abilities that can be achieved by participants in the learning activities.**

**S2 - 01. Program knowledge level.** Learning activities provided by CPE program sponsors for the benefit of CPAs ~~should~~ must specify the knowledge level, content, and learning objectives so that potential participants can determine if the learning activities are appropriate to their professional competence development needs. Knowledge levels ~~include, for example, consist of~~ basic, intermediate, advanced, update, and overview ~~(see definitions in Glossary).~~

**Standard No. 3. CPE program sponsors should develop and execute learning activities in a manner consistent with the prerequisite education, experience, and/or advance preparation of participants.**

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**S3 - 01. Prerequisite education and experience.** To the extent it is possible to do so, CPE program sponsors should make every attempt to equate program content and level with the backgrounds of intended participants. All programs must clearly identify prerequisite education, experience, and/or advance preparation, if any, in precise language so that potential participants can readily ascertain whether they qualify for the program.

**Standard No. 4. CPE program sponsors must use activities, materials, and delivery systems that are current, technically accurate, and effectively designed. All courses must contain a publication or revision date. Courses must be revised as soon as feasible following changes to relative codes, laws, rulings, decisions, interpretations, etc. Courses in subjects that undergo frequent changes must be reviewed by an individual with subject matter expertise at least once a year to verify the currency of the content. Other courses must be reviewed at least every two years.CPE program sponsors must be qualified in the subject matter.**

**S4 - 01. ~~Developed by a subject matter expert.~~** ~~To best facilitate the learning process, sponsored programs and materials must be prepared, presented and updated timely.~~ Learning activities must be developed by individuals or teams having expertise in the subject matter. Expertise may be demonstrated through practical experience or education.

**S4 - 02.** ~~CPE program sponsors must review the course materials periodically to assure that they are accurate and consistent with currently accepted standards relating to the program's subject matter.~~

**Standard No. 5. CPE program sponsors of group and self-study programs must ensure learning activities are reviewed by qualified persons other than those who developed ~~them~~ the programs to assure that the program is technically accurate and current and addresses the stated learning objectives. These reviews must occur before the first presentation of these materials and again after each significant revision of the CPE programs. For all programs, the participation of at least one CPA is required in the development of every program in accounting and auditing. The participation of a CPA, tax attorney, or IRS enrolled agent is required in the development of each program in the field of study of taxes. As long as this requirement is met at some point during the development process, a program would be in compliance. Whether to have this individual involved during the development or the review process is at the CPE program sponsor's discretion.**

**S5 - 01. Qualifications of reviewers.** Individuals or teams qualified in the subject matter must review programs. When it is impractical to review certain programs in advance, such as lectures given only once, greater reliance should be placed on the recognized professional competence of the instructors or presenters. Using independent reviewing organizations familiar with these standards may enhance quality assurance.

**Standard No. 6. CPE program sponsors of independent study learning activities must be qualified in the subject matter.**

**S6 - 01. Requirements of independent study sponsor.** A CPE program sponsor of independent study learning activities must have expertise in the specific subject area related to the independent study. The CPE program sponsor must also:

- Review, evaluate, approve and sign the proposed independent study learning contract, including agreeing in advance on the number of credits to be recommended upon successful completion.
- Review and sign the written report developed by the participant in independent study.
- Retain the necessary documentation to satisfy regulatory requirements as to the content, inputs, and outcomes of the independent study.

**Standard No. 7. Group internet based programs must employ learning methodologies that clearly define learning objectives, guide the participant through the learning process, and provide evidence of a participant's satisfactory completion of the program.**

**S7 - 01. Live instructor during program presentation.** Group internet based programs must have a live instructor while the program is being presented. Program participants must be able to interact with the live instructor simultaneously while the course is in progress (including the opportunity to ask questions and receive answers during the presentation). Once a group internet based program is recorded or archived for future presentation, it will continue to be considered a group internet based program only where a live subject matter expert facilitates the recorded presentation. Any future presentations that do not include a live subject matter expert will be considered a self study program and must meet all self study delivery method requirements with the exception of the basis for CPE credit. CPE credit for an archived group program will be equal to the CPE credit awarded to the original presentation.

**Standard No. 78.** Self-study programs must employ learning methodologies that clearly define learning objectives, guide the participant through the learning process, and provide evidence of a participant's satisfactory completion of the program.

**S87 - 01. Guide participant through learning process.** To guide participants through a learning process, CPE program sponsors of self-study programs must elicit participant responses to test for understanding of the material, ~~offer evaluative feedback to incorrect responses, and provide reinforcement feedback to correct responses.~~ Learners must participate in activities during instruction to demonstrate achievement of learning objectives. Appropriate feedback must be provided. Achievement of learning objectives must be confirmed after the course through a final assessment. ~~To provide evidence of satisfactory completion of the course, CPE program sponsors of self study programs must require participants to successfully complete a final examination with a minimum passing grade of at least 70 percent before issuing CPE credit for the course. Examinations may contain questions of varying format, (for example, multiple choice, essay and simulations.) If objective type questions are used, at least five questions per CPE credit must be included on the final examination. For example, the final examination for a five credit course must include at least 25 questions.~~

**S8 - 02. Use of review questions.** Review questions must be placed at the end of each learning activity throughout the program in sufficient intervals to allow the learner the opportunity to evaluate the material that needs to be re-studied. If objective type questions are used, at least three review questions per CPE credit must be included (or two review questions if the program is marketed for one-half CPE credits).

**S8 - 03. Evaluative and reinforcement feedback on review questions.** If the multiple choice method is used, evaluative feedback for each incorrect response must explain why each response is wrong and reinforcement feedback must be provided for correct responses. If rank order or matching questions are used, then it is permissible to provide single feedback to explain the correct response. Simulations and other innovative tools that guide participants through structured decisions could provide feedback at irregular intervals or at the end of the learning experience. In those situations, single feedback would be permissible. True/false questions are allowed as review questions but are not included in the number of review questions required per CPE credit. Forced choice questions, when used as part of an overall learning strategy, are allowed as review questions and can be counted in the number of review questions required per CPE credit. There is no minimum passing rate required for review questions.

**S8 - 04. Final examination requirements.** ~~To provide evidence of satisfactory completion of the course, CPE program sponsors of self-study programs must require participants to successfully complete a final examination with a minimum-passing grade of at least 70 percent before issuing CPE credit for the course. Examinations may contain questions of varying format, (for example, multiple-choice, essay and simulations.) If objective type questions are used, a~~ At least five questions/scored responses per CPE credit must be included on the final examination (or three final exam questions if the program is marketed for one-half CPE credits). For example, the final examination for a five-credit course must include at least 25 questions. Alternatively, a five and one-half credit course must include at least 28 questions. Except in courses where recall of information is the learning strategy, duplicate review and final exam questions are not allowed. True/false questions are not permissible on the final examination, effective as of March 1, 2014.

**S8 – 05. Feedback on final examination.** Providing feedback on the final examination is at the discretion of the CPE program sponsor. However, if feedback is provided on the final examination, then the CPE program sponsor must ensure that the question test bank is of sufficient size to minimize overlap of questions on the final examination for the typical repeat test-taker. In addition, any provided feedback must comply with the feedback for review questions as described in S8 – 03.

**S8 – 06. Program/course expiration date.** All courses must include an expiration date (the time by which the learner must complete the final examination). For individual courses, the expiration date is one year from the date of purchase or enrollment. For a series of courses to achieve an integrated learning plan, the expiration date may be longer.

**S7-S8 - 0207. Based on materials developed for instructional use.** Self-study programs must be based on materials specifically developed for instructional use and not on third party materials. Self-study programs requiring only the reading of general professional literature, IRS publications, or reference manuals followed by a test will not be acceptable. However, the use of the publications and reference materials in self-study programs as supplements to the instructional materials could qualify if the self-study program complies with each of the CPE standards.

Instructional materials for self study include teaching materials which are written for instructional educational purposes. These materials must demonstrate the expertise of the author(s). At a minimum, instructional materials must include the following items:

1. An overview of topics;
2. The ability to find information quickly;
3. The definition of key terms;
4. Instructions to participants;
5. Review questions with feedback; and
6. Final exam.

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### 3.03 - Standards for CPE Program Presentation

**Standard No. 89.** CPE program sponsors must provide descriptive materials that enable CPAs to assess the appropriateness of learning activities. For CPE program sponsors whose courses are developed for sale and/or for external audiences (i.e., not internal training), CPE program sponsors must inform participants in advance of:

- Learning objectives.
- Instructional delivery methods.
- Recommended CPE credit and field of study [include link].
- Prerequisites.
- Program level.
- Advance preparation.
- Program content.
- Course registration requirements.
- Refund policy for courses sold for a fee/cancellation policy.
- Complaint resolution policy.
- Official NASBA sponsor statement (explaining final authority of acceptance of CPE credits) [include link].

For CPE program sponsors whose courses are purchased or developed for internal training only, CPE program sponsors must inform participants in advance of:

- Learning objectives.
- Instructional delivery methods.
- Recommended CPE credit and field of study [include link].
- Prerequisites.

- Advance preparation.
  - Program level (for optional internal courses only).
- ~~To accomplish this, CPE program sponsors must inform participants in advance of:~~
- ~~• Learning objectives.~~
  - ~~• Prerequisites.~~
  - ~~• Program level.~~
  - ~~• Program content.~~
  - ~~• Advance preparation.~~
  - ~~• Instructional delivery methods.~~
  - ~~• Recommended CPE credit.~~
  - ~~• Course registration requirements.~~

**S8-S9 - 01. Disclose significant features of program in advance.** For potential participants to effectively plan their CPE, the program sponsor ~~should~~**must** disclose the significant features of the program in advance (e.g., through the use of brochures, Internet notices, invitations, direct mail, or other announcements). When CPE programs are offered in conjunction with non-educational activities, or when several CPE programs are offered concurrently, participants ~~should~~**must** receive an appropriate schedule of events indicating those components that are recommended for CPE credit. The CPE program sponsor's registration policies and procedures ~~should~~**must** be formalized, published, and made available to participants and include refund/cancellation policies as well as complaint resolution policies.

**S8-S9 - 02. Disclose advance preparation and/or prerequisites.** CPE program sponsors ~~should~~**must** distribute program materials timely and encourage participants to complete any advance preparation requirements. All programs ~~should~~**must** clearly identify prerequisite education, experience, and/or advance preparation requirements, if any, in the descriptive materials. Prerequisites ~~should, if any, must~~ be written in precise language so that potential participants can readily ascertain whether they qualify for the program.

**Standard No. 910. CPE program sponsors must ensure instructors are qualified with respect to both program content and instructional methods used.**

**S9-S10 - 01. Qualifications of instructors.** Instructors are key ingredients in the learning process for any group program. Therefore, it is imperative that CPE program sponsors exercise great care in selecting qualified instructors for all group programs. Qualified instructors are those who are capable, through training, education, or experience of communicating effectively and providing an environment conducive to learning. They should be competent and current in the subject matter, skilled in the use of the appropriate instructional methods and technology, and prepared in advance.

**S9-S10 - 02.** CPE program sponsors should evaluate the instructor's performance at the conclusion of each program to determine the instructor's suitability to serve in the future.

**Standard No. 4011. CPE program sponsors must employ an effective means for evaluating learning activity quality with respect to content and presentation, as well as provide a mechanism for participants to assess whether learning objectives were met.**

**S10-S11 - 01. Required elements of evaluation.** The objectives of evaluation are to assess participant satisfaction with specific programs and to increase subsequent program effectiveness. Evaluations, whether written or electronic, ~~should~~**must** be solicited from participants and instructors for each program session, including self-study, to determine, among other things, whether:

- Stated learning objectives were met.
- ~~If applicable, prerequisite requirements were appropriate~~Stated prerequisite requirements were appropriate and sufficient.
- ~~• Program materials were accurate.~~
- Program materials were relevant and contributed to the achievement of the learning objectives.
- Time allotted to the learning activity was appropriate.

- If applicable, individual instructors were effective.
- ~~Facilities and/or technological equipment were appropriate.~~
- ~~Handout or advance preparation materials were satisfactory.~~
- ~~Audio and video materials were effective.~~

~~S10-S11 - 02. **Evaluation results.** CPE program sponsors ~~should~~must periodically review evaluation results to assess program effectiveness and should inform developers and instructors of evaluation results.~~

~~Standard No. 412. CPE program sponsors must ensure instructional methods employed are appropriate for the learning activities. **Learning activities should be presented in a manner consistent with the descriptive and technical materials provided.**~~

~~S14-S12 - 01. **Evaluate instructional method in context of program presentation.** CPE program sponsors ~~should~~must evaluate the instructional methods employed for the learning activities to determine if the delivery is appropriate and effective. **Integral aspects in the learning environment that should be carefully monitored include the number of participants and the facilities and technologies employed in the delivery of the learning activity.**~~

~~S14-S12 - 02. **Facilities and technology appropriateness.** Learning activities must be presented in a manner consistent with the descriptive and technical materials provided. **Integral aspects in the learning environment that should be carefully monitored include the number of participants and the facilities and technologies employed in the delivery of the learning activity.** CPE program sponsors are expected to present learning activities that comply with course descriptions and objectives. Appropriate supplemental materials may also be used.~~

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### 3.04 - Standards for CPE Program Measurement

~~Standard No. 4213. Sponsored learning activities are measured by program length, with one 50-minute period equal to one CPE credit. **Sponsors may recommend one-half CPE credits under the following scenarios:**~~

- ~~Group – after the first credit has been earned.~~
- ~~Self study – one-half increments (equal to 25 minutes) are permitted.~~

~~The CPA claiming CPE credits should refer to respective state board requirements regarding acceptability of one-half CPE credits. **One-half CPE credit increments (equal to 25 minutes) are permitted after the first credit has been earned in a given learning activity.**~~

~~S12-S13 - 01. **Learning activities with individual segments.** For learning activities in which individual segments are less than 50 minutes, the sum of the segments should be considered one total program. For example, five 30-minute presentations would equal 150 minutes and should be counted as three CPE credits. When the total minutes of a sponsored learning activity are greater than 50, but not equally divisible by 50, the CPE credits granted should be rounded down to the nearest one-half credit. Thus, learning activities with segments totaling 140 minutes should be granted two and one-half CPE credits.~~

~~S12-S13 - 02. **Responsibility to monitor attendance.** While it is the participant's responsibility to report the appropriate number of credits earned, CPE program sponsors must **demonstrate reasonable efforts to monitor group learning activities to assign the correct number of CPE credits.**~~

~~S13 - 03. **Monitoring mechanism for group internet based programs.** In addition to meeting all other applicable group program standards and requirements, group internet based programs must **employ some type of monitoring mechanism to verify that participants are participating during the duration of the course. The monitoring mechanism must be of sufficient frequency and lack predictability to provide assurance that participants have been engaged throughout the program. If polling questions are**~~

used as a monitoring mechanism, at least three polling questions must be used per CPE credit hour. CPE program sponsors should verify with respective state boards on specific polling requirements.

**S13 – 04. Small group viewing of group internet based programs.** In situations where small groups view a group internet based program such that one person logs into the program and asks questions on behalf of the group, documentation of attendance is required in order to award CPE credits to the group of participants. Participation in the group must be documented and verified by the small group facilitator in order to authenticate attendance for program duration.

**S12-S13 - 0305. University or college credit course.** For university or college credit courses that meet these CPE Standards, each unit of college credit shall equal the following CPE credits:

- Semester System 15 credits
- Quarter System 10 credits

**S12-S13 - 0406. University or college non-credit course.** For university or college non-credit courses that meet these CPE standards, CPE credits shall be awarded only for the actual classroom time spent in the non-credit course.

**S12-S13 - 0507. Participant preparation time.** Credit is not granted to participants for preparation time.

**S12-S13 - 0608. Committee or staff meetings qualification for CPE credits.** Only the portions of committee or staff meetings that are designed as programs of learning and comply with these standards qualify for CPE credit.

**Standard No. 1314.** CPE credit for self-study learning activities must be based on one of the following educationally sound and defensible methods:

**Method 1: Pilot test of the representative completion time.**

**Method 2: Computation using the prescribed word count formula, based on a pilot test of the average completion time.**

**S13-S14 - 01. Method 1 – Sample group of pilot testers.** A sample of intended professional participants ~~should~~ must be selected to test program materials in an environment and manner similar to that in which the program is to be presented. The sample group must consist of at least three qualified individuals who are independent of the program development group. For those courses whose target audience includes CPAs, the sample group must be licensed CPAs currently subject to state CPE requirements as defined by state board requirements and possess the appropriate level of knowledge before taking the program. For those sponsors who are subject to various regulatory requirements that mandate a minimum number of CPE credits and offer courses to non-CPAs, those courses do not have to be pilot tested by licensed CPAs. ~~of at least three individuals must be independent of the program development group and possess the appropriate level of knowledge before taking the program. The sample does not have to ensure statistical validity. CPE credits should be recommended based on the average completion time for the sample. If substantive changes are subsequently made to program materials further pilot tests of the revised program materials should be conducted to affirm or amend, as appropriate, the average completion time.~~

**S14 – 02. Method 1 - CPE credit based on representative completion time.** The sample does not have to ensure statistical validity; however, if the results of pilot testing are inconsistent, then the sample must be expanded or any inconsistent results eliminated. CPE credit must be recommended based on the representative completion time for the sample. Completion time includes the time spent taking the final examination and does not include the time spent completing the course evaluation. Pilot testers must not be informed about the length of time the program is expected to take to complete. If substantive changes are subsequently made to program materials, further pilot tests of the revised program materials must be conducted to affirm or amend, as appropriate, the representative completion time.

**S14 – 03. Method 1 - Requirement for re-pilot testing.** If, subsequent to course release, actual participant completion time warrants a change in CPE credit hours, re-pilot testing is required to substantiate a change in CPE credit prospectively.

**S14 – 04. Method 1 - Pilot testing when course is purchased from vendor or other developer.** CPE program sponsors may purchase courses from other vendors or course developers. For purchased courses where pilot tests were conducted and provided, CPE program sponsors must review results of the course developer's pilot test results to ensure that the results are appropriate. For purchased courses where no pilot tests were conducted or provided, CPE program sponsors must conduct pilot testing.

**S14 – 05. Method 2 – Basis for prescribed word count formula.** The prescribed word count formula begins with a word count of the number of words contained in the text of the required reading of the self study program and should exclude any material not critical to the achievement of the stated learning objectives for the program. Examples of information material that are not critical and therefore excluded from the word count are: course introduction; instructions to the learner; author/course developer biographies; table of contents; glossary; and appendices containing supplementary reference materials.

Again, only course content text that is critical to the achievement of stated learning objectives should be included in the word count formula. If an author/course developer determines, for example, that including the entire accounting rule or tax regulation is beneficial to the learner, the accounting rule or tax regulation should be included as an appendix to the course as supplementary reference material and excluded from the word count formula. Only pertinent paragraphs or sections of the accounting rule or tax regulation required for the achievement of stated learning objectives should be included in the actual text of the course and therefore included in the word count formula.

Review questions, exercises and final examination questions are considered separately in the calculation and should not be included in the word count.

**S14 – 06. Method 2 – Consideration of audio and video segments in word count formula.** If audio and video segments of a self study program constitute additional learning for the participant (i.e., not narration of the text), then the actual audio/video duration time may be added to the time calculation as provided in the prescribed word count formula.

**S14 – 07. Method 2 – Calculation of CPE credit using the prescribed word count formula.** The word count for the text of the required reading of the program is divided by 180, the average reading speed of adults. The total number of review questions, exercises and final examination questions is multiplied by 1.85, which is the estimated average completion time per question. These two numbers plus actual audio/video duration time, if any, are then added together and the result divided by 50 to calculate the CPE credit for the self study program. When the total minutes of a self study program are not equally divisible by 50, the CPE credits granted must be rounded down to the nearest one-half credit.

$$\frac{(\# \text{ of words}/180) + \text{actual audio/video duration time} + (\# \text{ of questions} * 1.85)}{50} = \text{CPE credit}$$

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**Standard No. 4415.** **Instructors or discussion leaders of learning activities ~~should~~ may receive CPE credit for ~~both~~ their preparation and presentation time to the extent the activities maintain or improve their professional competence and meet the requirements of these CPE standards.**

**S14-S15 - 01. Instructor CPE credit parameters.** Instructors, discussion leaders, or speakers who present a learning activity for the first time should receive CPE credit for actual preparation time ~~up to two times the number of CPE credits to which participants would be entitled, in addition to the time for presentation.~~ For example, for learning activities in which participants could receive 8 CPE credits, instructors may receive up to 24 CPE credits (16 for preparation plus 8 for presentation) ~~subject to regulations and maximums established by state boards.~~ For repeat presentations, CPE credit can be claimed only if it can be demonstrated that the learning activity content was substantially changed and

such change required significant additional study or research.

**S15 – 02. Authoring and presenting a program.** The CPA claiming CPE credits should refer to respective state board requirements.

**Standard No. 4516.** Writers of published articles, books, or CPE programs ~~should may~~ receive CPE credit for their research and writing time to the extent it maintains or improves their professional competence.

**S45-S16 - 01. Requirement for review from independent party.** Writing articles, books, or CPE programs for publication is a structured activity that involves a process of learning. For the writer to receive CPE credit, the article, book, or CPE program must be formally reviewed by an independent party. CPE credits should be claimed only upon publication.

**S16 – 02. Authoring and presenting a program.** As a general rule, receiving CPE credits for authoring and presenting the same program should not be allowed. The CPA claiming CPE credits should refer to respective state board requirements.

**Standard No. 4617.** CPE credits recommended by a CPE program sponsor of independent study must not exceed the time the participant devoted to complete the learning activities specified in the learning contract.

**S46-S17 - 01. CPE credits agreed to in advance.** The credits to be recommended by an independent study CPE program sponsor ~~should-must~~ be agreed upon in advance and ~~should-must~~ be equated to the effort expended to improve professional competence. The credits cannot exceed the time devoted to the learning activities and may be less than the actual time involved.

### 3.05 - Standards for CPE Program Reporting

**Standard No. 4718.** CPE program sponsors must provide program participants at or after the conclusion of the program with documentation of their participation (certificate of completion), which includes the following:

- CPE program sponsor name and contact information.
- Participant's name.
- Course title.
- Course field of study. [include link.]
- Date offered or completed.
- If applicable, location.
- Type of instructional/delivery method used.
- Amount of CPE credit recommended.
- Verification by CPE program sponsor representative.
- Sponsor identification number or registration number, if required by the state boards.
- NASBA time statement stating that CPE credits have been granted on a 50-minute hour.
- Any other statements required by state boards.

**S47-S18 - 01. Entity to award CPE credits and acceptable documentation.** The CPE program sponsor is the individual or organization responsible for issuing the certificate of completion and maintaining the documentation required by these standards. The entity whose name appears on the certificate of completion is responsible for validating the CPE credits claimed by a participant. CPE program sponsors ~~should-must~~ provide participants with documentation to support their claims of CPE credit. Acceptable evidence of completion includes:

- For group and independent study programs, a certificate or other verification supplied by the CPE program sponsor.
- For self-study programs, a certificate supplied by the CPE program sponsor after satisfactory completion of an examination.

- For instruction credit, appropriate supporting documentation that complies with the requirements of the respective state boards subject to the guidelines in Standard No. 15 in Standards for CPE Program Measurement, a certificate or other verification supplied by the CPE program sponsor
- For a university or college course that is successfully completed for credit, a record or transcript of the grade the participant received.
- For university or college non-credit courses, a certificate of attendance issued by a representative of the university or college.
- For published articles, books, or CPE programs, (1) a copy of the publication (or in the case of a CPE program, course development documentation) that names the writer as author or contributor, (2) a statement from the writer supporting the number of CPE hours claimed, and (3) the name and contact information of the independent reviewer(s) or publisher.

**Standard No. 1819. CPE program sponsors must retain adequate documentation (electronic or paper) for a minimum of five years to support their compliance with these standards and the reports that may be required of participants.**

**S18-S19 - 01. Required documentation elements.** Evidence of compliance with responsibilities set forth under these Standards which is to be retained by CPE program sponsors includes, but is not limited to:

- Records of participation.
- Dates and locations.
- Instructor names and credentials.
- Number of CPE credits earned by participants.
- Results of program evaluations.

Information to be retained by developers includes copies of program materials, evidence that the program materials were developed and reviewed by qualified parties, and a record of how CPE credits were determined.

**S18-S19 - 02. Maintenance of documentation as basis for CPE credit for self study programs.** For CPE program sponsors offering using Method 1 (pilot tests) as the basis for CPE credit for self-study programs, appropriate pilot test records must be retained regarding the following:

- When the pilot test was conducted.
- The intended participant population.
- How the sample was determined.
- Names and profiles, credentials and relevant experience of sample pilot test participants.
- A summary of pilot test participants' actual completion time.
- Statement from pilot tester to confirm that the pilot tester is independent from the course development group and that the pilot tester was not informed in advance of the expected completion time.

For CPE program sponsors using Method 2 (word count formula) as the basis for CPE credit for self study programs, the word count formula calculation as well as the supporting documentation for the data used in the word count formula (e.g., word count; number of review questions, exercises and final examination questions; duration of audio and/or video segments, if applicable; and actual calculation) must be retained.

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#### Effective Dates:

Unless otherwise established by state licensing bodies and/or other professional organizations, these Standards are to be effective as follows:

1. For group programs and independent study – March 1, 2012.
2. For self study programs being published for the first time – March 1, 2012.
3. For self study programs already in existence as of February 29, 2012 – March 1, 2014.

- ~~1. For CPAs, group programs and independent study – January 1, 2002.~~
- ~~2. For self study courses being published for the first time after December 31, 2002 – upon publication.~~
- ~~3. For self study courses already in existence as of December 31, 2002 – January 1, 2004.~~