

2015 NATIONAL REGISTRY SUMMIT

September 9-11, Washington, DC

LEARNING IN ACTION

WELCOME

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Statement on Standards for CPE Programs: Status Update

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National Registry*



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Proposed Changes to the CPE Standards

**CPAs cannot
connect the
relevance of CPE
to what they do
and the services
provided...**





The future workforce is already learning differently

CPE must evolve with the profession – not looking back but anticipating the future



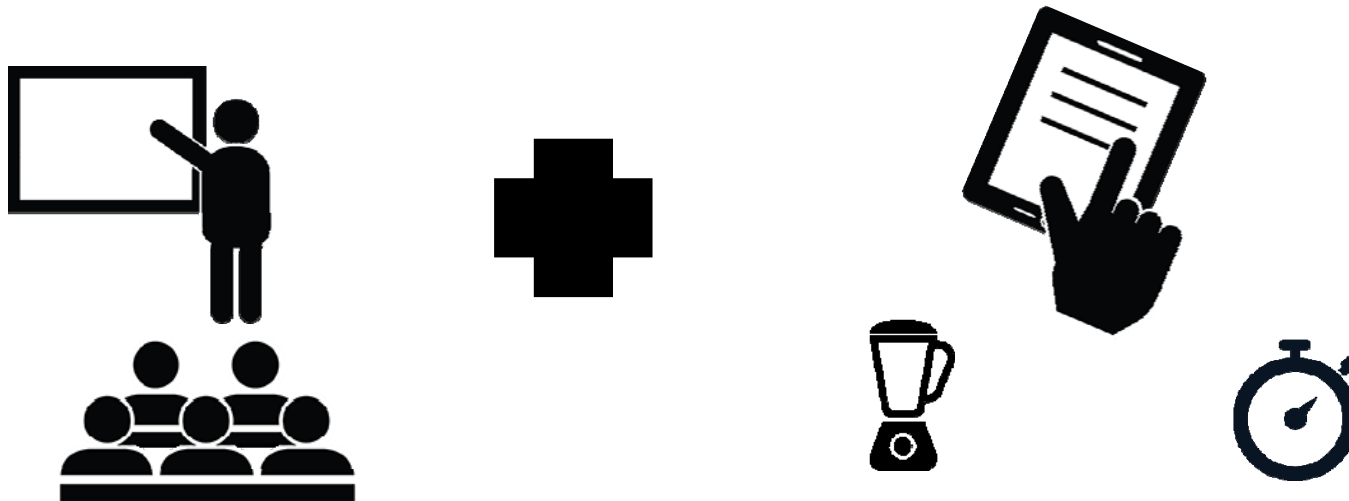
Evolution

Merriam-Webster offers a definition of “evolution” as a process of continuous change and progression....
to a better state



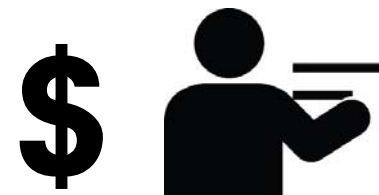
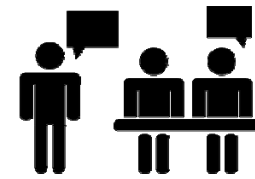
Changes to CPE Standards

- Approach to change has been additive
 - Keep the current, traditional instructional delivery methods
 - New delivery methods allow for learning that is more personalized and on demand (just in time)



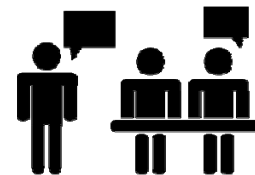
Changes...

- Revised Definitions of Group Live and Group Internet Based
- Documentation requirements of developers and reviewers in a technical subject area (CPAs, attorneys and enrolled agents)
- Responsibilities for content purchased from another entity



Changes...

- Interactivity in Group Live programs
- Nano-Learning
- Blended Learning
- Assessments in Self Study





Revised Definitions of Group Live and Group Internet Based



Revised Definitions – Why?

- Technology has allowed educational training programs to take place almost any place and any time
- Many sponsors want to deliver training at the same time connecting in a variety of ways
- Previous definitions of GL and GIB were based on how the instruction was being delivered

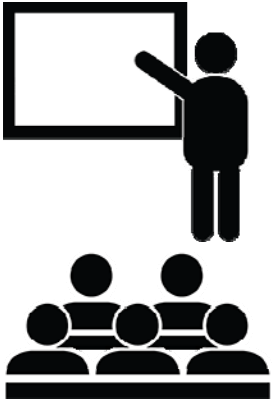


RESULT = CONFUSION



Group Live and Group Internet Based

- Proposed Changes to the Standards:
 - Definition is now based on how the participants receive the training program
 - GROUP LIVE: Synchronous learning in a group environment with real time interaction of an instructor or subject matter expert that provides the required elements of attendance monitoring and engagement
 - GROUP INTERNET BASED: Synchronous learning on an individual basis with real time interaction of an instructor or subject matter expert with built-in processes for attendance and interactivity



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Requirements of Instructors/Developers and Reviewers in Technical Subject Areas





Qualifications of Developers/Reviewers in Technical Subject Areas

Subject Area	Qualification needed
Accounting	CPA
Auditing	CPA
Tax	CPA, Tax Attorney or Enrolled Agent

- Proposed Changes to the Standards:
 - Must be in good standing
 - Must hold an active license or its equivalent



Documentation Requirements

- Proposed Changes to the Standards:
 - Must maintain documentation:
 - CPA and tax attorney:
 - The state of licensure
 - License number
 - Status of license
 - Enrolled Agent – Information regarding the enrolled agent number





Responsibility for Content Purchased from Another Entity



- Proposed change in CPE Standards:
 - The organization that issues the certificate of completion under its name is responsible for compliance with all Standards and other CPE requirements.
 - If a CPE program sponsor plans to issue certificates under its name, it must first consider:
 - Was content purchased from an entity registered with NASBA on the National Registry?



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- Proposed change in CPE Standards:
 - If yes,
 - Sponsor can maintain the author/developer and reviewer documentation from that sponsor
 - If no,
 - Sponsor must independently review the purchased content to ensure compliance with the Standards
 - If sponsor does not have the subject matter expertise on staff, then sponsor must contract with a qualified individual to conduct the review
- Documentation maintained as prescribed in Standard No. 24

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Interactivity in Group Live





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Has anyone... anyone...attended a CPE session like this?

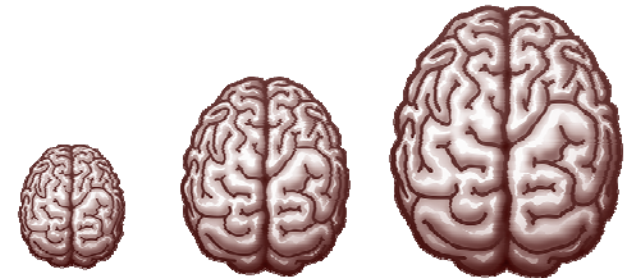


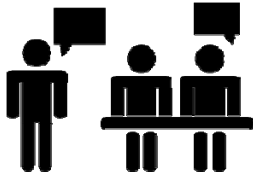
Why?



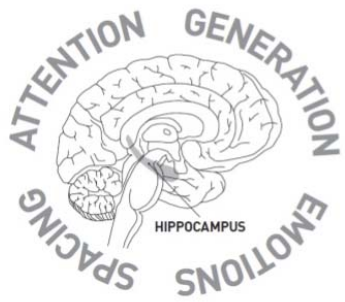
- Our brains can pay full attention only 20 minutes at a time
- When the brain is allowed to rest, the brain resets and allows itself to focus on new information

- Space is needed between learning sessions
 - People do not store memories – we grow them
 - Growth takes time





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[Click here to view Paul McGuinness video](#)

Interactivity in Group Live Delivery Method

- Proposed change in CPE Standards:
 - Each credit of CPE in a group live program must include at least one element of interactivity
 - Examples:
 - Group discussion
 - Polling questions
 - Instructor-posed question with time for reflection
 - Use of a case study



Nano-Learning





Nano-Learning – Why?

- Neuroscience supports smaller chunks of learning for maximum retention
- Desire for just-in-time learning to reinforce concepts
- Desire to access learning on demand and mobile





Nano-Learning

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- Proposed Changes in CPE Standards:
 - A new instructional delivery method – separate application process on the National Registry
 - Tutorial content – teach by example and supply information to complete a certain task
 - Successfully complete assessment of two questions – 100% passing grade
 - One-fifth credit (0.20 credit) is the maximum credit to be awarded a single nano-learning program



Nano-Learning Example





Blended Learning

- Face-to-face classroom style
- The Virtual Classroom
- Hands-on coaching
- Self-paced learning



What is Blended Learning?

[Click here to view the Blended Learning video](#)

Blended Learning

[Click here to view Blended Learning video](#)



Blended Learning – Why?

- Personalization for the learner
 - Drives learner engagement
 - Controls to some degree the learning experience
 - Flexible for learning preference styles – a blended approach caters to varying needs
- NOT about technology
- All about instructional design





**MAN4350 - Training and Development
Spring 2011
Dr. Kathie Holland
College of Business Administration, Management
University of Central Florida**

Strategies

- 50% classroom, 50% online
- Model training principles
- Model coaching
- Service learning and training project connected

Online

Content

- Custom textbook
- Reading assignments

Assignments

- Variety of discussion and other assignments to support chapter content
- Service learning project and individual reflection reports
- Networking or coaching assignment and written report

Classroom

Content

- Expand on chapter content and provide examples
- Three exams

Team meetings

- Opportunities for team meetings
- Instructor coaches teams and models training

Team Project

- Create training workshop to meet a community need
- Team identifies topic and gets instructor approval
- Training workshop includes:
 - Initial draft of instructor manual, returned with grade and suggestions (50 pts)
 - Deliver workshop and use feedback to make modifications
 - Final instructor manual (75 pts)
 - Final delivery of workshop (65 pts)

Grades

190 pts Team project

60 pts Individual assignments:

60 pts Chapter assignments and discussions

75 pts Networking or coaching assignment

10 pts Service learning reflection report

300 pts Exams

635 pts Total

Blended Learning Example



Proposed Changes to CPE Standards:

- A new instructional delivery method – separate application process on the National Registry
- Any pre-program, post-program and/or homework assignments must relate to the defined learning objectives of the program
- CPE program sponsor must provide clear information that summarizes the components of the program and what must be completed or achieved during each component in order to qualify for CPE credits
- CPE credits equal sum of the CPE credit for the completed components of the program
 - CPE credits could be determined based on actual duration time or by pilot test or word count formula as prescribed in the CPE Standards





Assessments for Self Study

- Does not measure competency but course completion
- Did the learner go through all of the course material and have learning objectives been achieved?





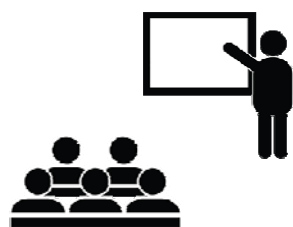
Proposed Changes to the CPE Standards:



- Assessments can now occur at the end of modules or significant learning activities
- Assessments can be in the form of simulations
- Assessment must cover at least 75% of the learning objectives for the program

Timing

- Exposure Draft posted *May 19, 2015* – public comment period through *October 1, 2015*
- Comments to be submitted to Jessica Luttrull at jluttrull@nasba.org or Clar Rosso at crosso@aicpa.org



Questions?

