QAS Transition Reviewer Checklist

This Checklist is a tool National Registry reviewers use (i) to organize the approach to reviewing and analyzing an application and (ii) to bring uniformity to the process among the various reviewers. The Statement on Standards for Continuing Professional Education (CPE) Programs (2012)(Standards) is the ultimate guide for review and determination of acceptability.

1. **Program falls within one, or more, of the CPE subject areas.** *Standard Nos. 4, 9, and 18 and Field of Study Classification*

   - Indicate the appropriate field of study classification for the program. If the program includes more than one field of study, then CPE credit recommendations should be made accordingly.

Accounting	Accounting (Governmental)	Auditing	Auditing (Governmental)
Administrative Practice	Behavioral Ethics	Business Law	Business Management & Organization
Communications	Computer Science	Economics	Finance
Management Advisory Svc	Marketing	Mathematics	Personal Development
Personnel/HR	Production	Regulatory Ethics	Social Environment of Business
Specialized Knowledge & Applications	Statistics	Taxes	

2. **Develop programs specifically for instructional use.** *Standards for CPE Program Development, Standard No. 8 - 07.*

   - Was the material designed specifically for instructional use?

   - Is the course based on professional literature, IRS publications or reference material?

   - All materials are cohesive and reflect a well-planned design from start to finish.

   - ***An Overview of Topics (Table of Contents):***

     o The course includes a table of content that provide organizational structure for the program.

- *Instructions:*

  - Participants are provided clear instructions in regarding the course components (i.e., existence of definition of key terms/ glossary; ability to find information quickly/ index; etc.)

  - Participants are provided with clear expectations (i.e., expectations for learning and how this learning will be accomplished)

- *Learning Objectives:*

  - Learning objectives have been clearly defined and included within the course material for each significant learning activity.

- *Ability to Find Information Quickly (Index/Word Search):*

  - The course includes an alphabetical index or word search function that allows participants to reference specific information within the course.

- *The Definition of Key Terms (Glossary):*

  - The course contains a glossary or clearly defines all key words within the course material.

3. **Clearly defines learning objectives and demonstrate a clear plan of study with materials that are specifically developed for instructional use in a self-study environment.** *Standards for CPE Program Development, Standard Nos. 2.*

- Learning objectives clearly articulate the knowledge, skills and abilities that can be achieved by participants.

- Learning objectives are relevant for the learning activity.

- Program is developed in a manner consistent with the learning objectives.

4. **Require program sponsor to be qualified in the subject matter.** *Standards for CPE Program Development, Standard No. 4 - 01.*

- According to the biography, author is qualified in the subject matter.

- According to the biography, author is qualified in self-study instructional methods.

5. **Use materials that are well-written, current, technically accurate, and free of grammatical errors.** *Standards for CPE Program Development, Standard Nos. 4 and 5*

- All review questions and examination questions are technically accurate.

- All instructional materials have been reviewed and are grammatically correct.

- The reviewer is independent of the course development team.

- According to the biography, the reviewer or author/developer is a CPA, tax attorney, or IRS Enrolled Agent has been involved in the development of the program (either as author/SME or reviewer). (For Accounting, Auditing, Taxes courses only)

- Course reviewed by subject matter expert every one to two years

- Course publication/revision/review date included in course material.

6. **Elicit participant responses to tests for understanding of material, offer evaluative feedback to incorrect responses, and provide reinforcement feedback to correct responses.** *Standards for CPE Program Development, Standard No. 8-01, 8-02 and 8-03.*

- The course contains at least three review questions per CPE credit.

- Review questions have been incorporated after each significant learning activity.

- The course contains evaluative feedback for each incorrect answer choice. (Not required if rank order, matching questions, or simulations)

- Evaluative feedback indicates why the specific answer choice is incorrect.

- The course contains reinforcement feedback

- Reinforcement feedback indicates why the specific answer is correct.

- Review questions test for understanding of the course material.

- Are the questions taken word for word from the course material?

- Review questions focus on the knowledge, skills, and abilities articulated in the learning objectives?

- Review questions follow established educational guidelines.

  Examples: Plausible distracters
    - Negative wording of questions
    - Incomplete statements in the stem
    - Polar opposites
    - Length or precision of correct answer
    - Questions include clues to correct answer
    - Pattern created in correct answer choice
    - "All of above" & "Both A and B" used appropriately
    - None of above used appropriately
    - Use of specific determiners
    - Words or phrases provide clue to answer
    - Independence of questions
    - Appropriate number of distracters

7. **Program provides evidence of satisfactory completion of each program**. *Standards for CPE Program Development, Standard No. 8.*

- The final examination contains at least five questions/scored responses per CPE credit.

- The final examination does not contain duplicate review questions (except when recall is the learning strategy).

- The final examination excluded True/False questions.

- The wording for the examination questions has been changed significantly from the review questions and feedback to insure that the examination is assessing understanding.

- Were final examination questions taken word for word from the course material?

- Do questions focus on specific and important information from the course rather than general or common knowledge?

- Final examination confirms that the learning objectives have been achieved.

- Final examination questions follow established educational guidelines

  Examples: Plausible distracters
    - Negative wording of questions
    - Incomplete statements in the stem
    - Polar opposites
    - Length or precision of correct answer
    - Questions include clues to correct answer
    - Pattern created in correct answer choice
    - "All of above" & "Both A and B" used appropriately
    - None of above used appropriately
    - Use of specific determiners
    - Words or phrases provide clue to answer
    - Independence of questions
    - Appropriate number of distracters

- Participants are required to pass the final examination with a minimum of 70% and the requirement is clearly indicated to participants.

- Is feedback is provided on the examination?

- Are participants are allowed to retake the examination?

- If feedback is provided, does the course draw from a test bank?

    - If yes, is the test bank of sufficient size to minimize the overlap of test questions?

    - If no, is feedback provided only if the participant successful passes the exam?

- Participants are required to complete the final examination within one year of the date of purchase and the requirement is clearly indicated to participants.

8. **Grant CPE credits based on a methodology provided for in the Standards.** *Standards for CPE Program Measurement, Standard No. 14.*

Method 1 – Pilot Test

- CPE credits for the course have been based on the representative completion time of at least three qualified individuals representing the intended audience of the programs.

    o If CPAs were not included, who was the intended audience for the course?

- All results appear to represent a reasonable assessment of the completion time (note: large variances in results should be investigated or disregarded)

- Pilot testers possess the appropriate level of knowledge (Note: Pilot testers should have the same level of knowledge as the intended course participants. i.e.. a pilot tester with extensive knowledge in the subject should not pilot test a basic course)

- All pilot testers are independent of the author and course reviewers.

Method 2 – Word Count Formula

- CPE credits have been based on the prescribed word count formula:

    [(# of words/180) + actual audio/video duration time + (# of questions * 1.85)]/50 = CPE credit

- Supplemental material been excluded from the word count?

Archived Group Internet Based Program

- The CPE credits have been based on the CPE credits awarded to the original presentation.

- As an alternative, the archived group internet program can be pilot tested and follow the pilot testing requirements.