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NASBA, AICPA Issue Revisions to CPE Provider Standards

Revised framework for the development, presentation, measurement and reporting of CPE programs effective December 31, 2019

DURHAM, NC and NASHVILLE, TN (December 19, 2019) – The National Association of State Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) approved the proposed revisions to the Statement on Standards for Continuing Professional Education (CPE) Programs (*Standards*) as well as the NASBA Fields of Study document, during their respective October and November 2019 Board of Directors meetings.

Published jointly by NASBA and the AICPA, the *Standards* provide the framework for the development, presentation, measurement and reporting of CPE programs. The *Standards* reference the NASBA Fields of Study document, which was reviewed and evaluated for currency and relevancy.

Among the most significant changes to the *Standards* is allowing for adaptive learning self study programs within the self study standards with references to the two methodologies to be used in determining the CPE credit for an adaptive learning program. The 2019 *Standards* now permit the use of review questions or other content reinforcement tools in a nano learning program. Additional clarifications have been made with regard to awarding CPE credit in the different instructional delivery methods. Definitions and examples were also included to assist in the application of the 2019 *Standards*.

“These newly approved revisions to the *Standards* represent the collective efforts of the CPE Standards Working Group, the NASBA’s CPE Committee, and the Joint AICPA/NASBA CPE Standards Committee as well as various individuals and organizations that participated in the exposure draft process,” said Jessica Luttrull, NASBA’s Associate Director of the National Registry. “We are excited to include adaptive learning within the self study standards. Adaptive learning allows for a more personalized approach by delivering content customized to the learner. Boards of Accountancy, CPAs and CPE providers have recognized the need for CPE to continue to evolve and we believe that the changes included in the 2019 *Standards* will help keep CPE relevant and meaningful to CPAs.”

“As the profession continues to evolve rapidly, maintaining, as well as upskilling and reskilling the profession’s competencies is increasingly important. One way the profession continues to meet this challenge is by making sure our CPE Standards evolve and are meeting the personalized learning needs of CPAs,” said Amy Eubanks, American Institute of CPAs Vice President of Professional Development. “We appreciate the efforts and input from our volunteer committees and stakeholders on this important project.”

The changes to the Fields of Study document focus on providing descriptions that are more current and relevant than the previous version.

The 2019 *Standards* are effective December 31, 2019.

Interested parties are encouraged to download the *Standards* and the Fields of Study documents, which can be found here: www.aicpa.org/cpe-learning/cperequirements.html. For more information about the *Standards*, visit: www.nasbaregistry.org.

About the National Association of State Boards of Accountancy

Since 1908, the National Association of State Boards of Accountancy (NASBA) has served as a forum for the nation's Boards of Accountancy, which administer the Uniform CPA Examination, license more than 650,000 certified public accountants and regulate the practice of public accountancy in the United States. NASBA's mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy in meeting their regulatory responsibilities. The Association promotes the exchange of information among accountancy boards, serving the needs of the 55 U.S. jurisdictions. NASBA is headquartered in Nashville, TN, with a satellite office in New York, NY, an International Computer Testing and Call Center in Guam and operations in San Juan, PR. To learn more about NASBA, visit www.nasba.org.

About the American Institute of CPAs

The American Institute of CPAs (AICPA) is the world's largest member association representing the CPA profession, with more than 429,000 members in the United States and worldwide, and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting. The AICPA sets ethical standards for its members and U.S. auditing standards for private companies, nonprofit organizations, federal, state and local governments. It develops and grades the Uniform CPA Examination, offers specialized credentials, builds the pipeline of future talent and drives professional competency development to advance the vitality, relevance and quality of the profession.

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