

# NASBA

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## **New CPE Standards**

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# **Proposed Changes to the CPE Standards**

**CPAs don't always connect the relevance of CPE to what they do and the services provided...**





**The future workforce is already learning differently**

## Let's hear from the experts on influences on the modern learner...

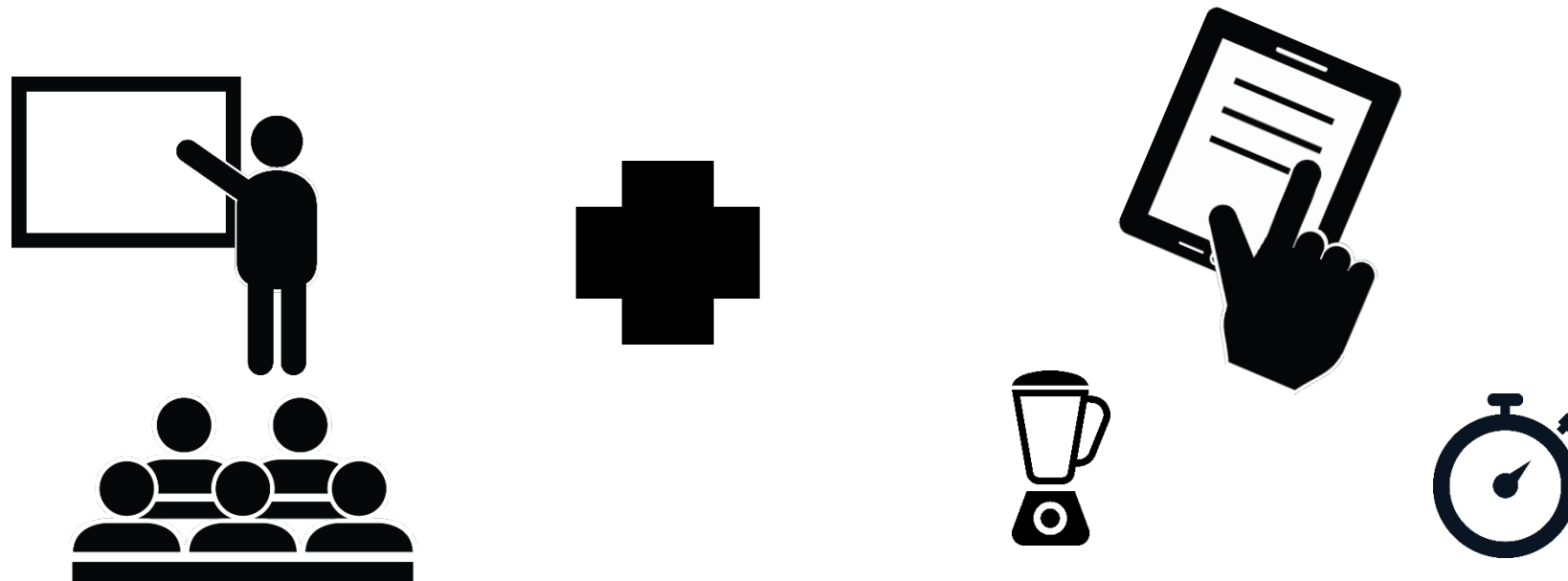


**CPE must evolve with the profession – not looking back but anticipating the future**



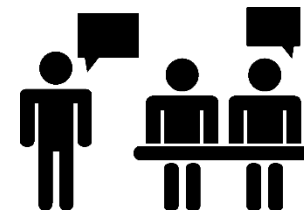
# Changes to CPE Standards

- 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...

- Interactivity in Group Live programs



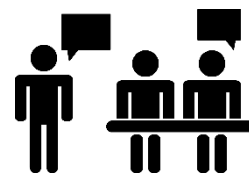
- Nano-Learning



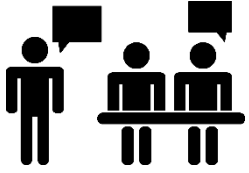
- Blended Learning







## Interactivity in Group Live

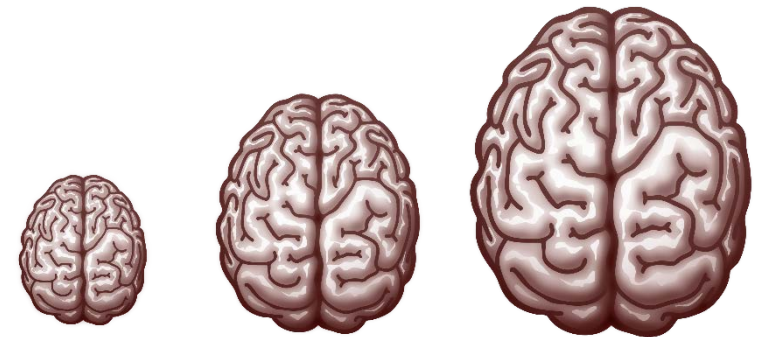


## Why?



- 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

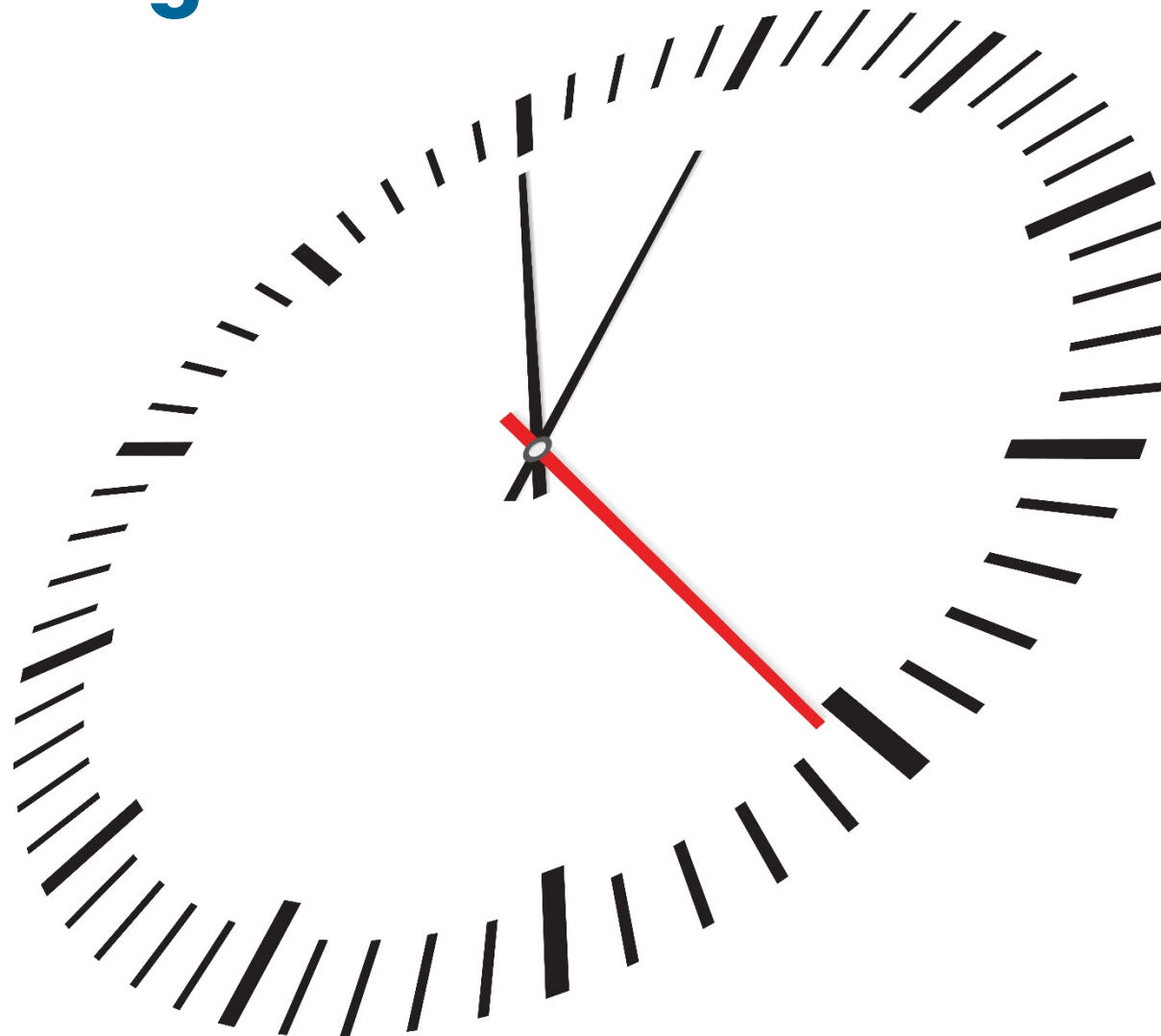


# Interactivity in Group Live Delivery Method

- 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

- 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





## Blended Learning

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



# 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







## 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





## Process

- All submitted comments will be vetted first by the CPE Standards Working Group
- Recommendation will be sent to NASBA's CPE Committee for consideration
- Recommendation then moves to the Joint AICPA/NASBA CPE Standards Committee
- Final recommendation will seek approval from both AICPA and NASBA Boards of Directors

# Timing

- Given significance of areas of comment, re-exposure of changes to the CPE Standards anticipated
- Seek approval for re-exposure from both AICPA and NASBA Boards of Directors at January 2016 meetings
- Public comment period through April 30, 2016
- Seek final approval from both AICPA and NASBA Boards of Directors at July 2016 meetings
- Effective date: September 1, 2016



# Questions?

