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NASBA and AICPA Approve Revisions to Continuing Professional Education Standards

Among Other Changes, New Rules Broaden Virtual Learning Options for CPAs

NASHVILLE, TN and NEW YORK, NY (December 20, 2023) – The National Association of State Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) have approved revisions to the Statement on Standards for Continuing Professional Education (CPE) Programs (*Standards*), as well as the NASBA Fields of Study document. The *Standards* changes, which include additional options for virtual learning, are effective Jan. 1, 2024.

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

The *Standards* revisions were approved by NASBA in October and by the AICPA this month. Among the most significant changes to the *Standards* is the addition of a virtual option under the Group Live instructional delivery method (provided certain additional requirements are met). The 2024 *Standards* include clarifications to assist in the understanding of awarding CPE credit in appropriate increments, in the awarding of CPE credit when multiple presenters are actively involved in instructing one CPE program session, and in communicating and documenting the required attendance monitoring mechanisms for Group Internet Based programs.

The revisions to the Fields of Study document include the addition of more current, relevant topics under the established fields of study classifications.

“These newly approved revisions to the *Standards* represent the collective efforts of the CPE Standards Working Group, NASBA’s CPE Committee, 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. “With advancements in technologies and innovative adult learning trends, it is critical for CPE to continue to evolve. We believe that the changes included in the 2024 *Standards* will help keep CPE relevant and meaningful to CPAs.”

Michael Grant, the AICPA’s senior director of learning innovation and assessment, added: “The *Standards* revisions give us more flexibility in meeting CPAs’ educational needs and highlight the importance of virtual learning in building competencies and gaining expertise.”

Interested parties are encouraged to download the *Standards* and the Fields of Study documents, which can be found at nasbaregistry.org.

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About NASBA

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 672,000 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 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 421,000 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, not-for-profit organizations, and federal, state and local governments. It develops and grades the Uniform CPA Examination, offers specialized credentials, builds the pipeline of future talent and drives continuing education to advance the vitality, relevance and quality of the profession.

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