

Sample Template: Nano Learning Promotional Material for an Internal Audience

All sponsors must submit a copy of their promotional materials. Some examples include:

- Invitation
- Brochure
- Catalog of course
- Web site screen shots
- Postcards
- Email
- Announcement letters

When submitting the promotional materials with your application, label all required elements as shown in the following sample template:

- 1. Learning objectives
- 2. Instructional delivery method
- 3. Recommend CPE credit and recommended field of study
- 4. Prerequisites
- 5. Advance preparation
- 6. Program level (for optional internal courses only)
- 7. Program description (for optional internal courses only)

Learning objectives can be addressed in a variety of ways from a descriptive paragraph to a bulleted list.

Instructional delivery method should be specifically identified as the NASBA-approved delivery methods: Group Live, Group Internet Based, QAS Self Study, Nano Learning and Blended Learning.

Prerequisites must be specific. If there are no prerequisites, state "none" on the promotional materials. Programs classified as intermediate, advanced and update inherently build upon a prerequisite experience or education.

Advance preparation should be specifically stated. If there is none, state "none" on the promotional materials.





Promotional Materials (Internal Only)

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Timing and Reporting of Business Expenses for Tax Purposes

The Best of the Best's Timing and Reporting Series will help reinforce key concepts in business expenses for tax purposes. This program will provide the general rules for deducting business and travel expenses, how to treat business and travel expenses for tax purposes and how to treat meals and entertainment costs for tax purposes.

Participants will be able to:

• Choose the appropriate tax result for a given timing or tax reporting situation.

To register: Log on to the Learning Portal or click here.

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Participants will earn 0.2 CPE credits	3	
Field of Study: Taxes		
Additional Information		
Prerequisites: There are no prerequisites for this session.		
Advanced Preparation: None 5		
Program Level: Basic 6		
Delivery Method: Nano Learning 2		

Best of the Best is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.

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