
From:
Sent: Tuesday, March 14, 2023 11:38 AM
To: Comments
Cc:
Subject: (External) IMA Comment to the Exposure Draft of the NASBA Standards

To whom it may concern,

Thank you for the opportunity to provide feedback to the Exposure Draft of the CPE Standards. Please find our feedback below.

1. Section 23

In reference to S22-01 Section 3.5, we suggest the following bullet “*Amount of CPE credit recommended by field(s) of study*” be clarified and separated into the following two bullet points:

- Amount of CPE credit earned.
- Field of Study for CPE earned.

2. Field of Study (introduction)

The following statement “*A CPA performing **professional services** needs to have a broad range of knowledge, skills,...*” appears in the introduction of the Field of Study document.

We suggest broadening the range of work done by CPAs (beyond professional services) to include those working in organizations as part of a finance team since many require their CPAs on staff to be “active” CPAs.

Other references to *professional services* are mentioned in the Introduction, Preamble, and General Guidelines.

3. General Field of Study Comment:

We appreciate the updates made to existing fields of study to include current topics such as sustainability, strategy, DE&I and digital transformation.

Best regards,

Laura Chojnacki

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