



National Association of State Board of Accountancy  
150 Fourth Avenue N.  
Suite 700  
Nashville, TN 37219

By email: [comments@nasba.org](mailto:comments@nasba.org)

Re: Comments to AICPA and NASBA Exposure Draft Regarding the Statement on Standards for Continuing Professional Education Programs and the NASBA Fields of Study Document

Dear NASBA and AICPA,

Thank you for the opportunity to review and comment on the proposed changes to the Statements on Standards of Continuing Professional Education Programs issued December 14, 2022. We would like to submit the following request for clarification and updates:

***Proposed Changes to Standard No. 7: Group live programs must employ instructional strategies that clearly define learning objectives, guide the participant through a program of learning, and include elements of engagement within the program.***

*Whether a program is classified as group live or group Internet based is determined by how the participant interacts with other participants and the instructor and not by the technology used in program delivery. Group live examples include but are not limited to:*

- *physical classroom setting with a real time instructor;*
- *web enabled two-way video participation;*
- *participation in a group setting and calling in to a teleconference; or*
- *participation in a group setting and watching a live broadcast or rebroadcast of a program with a real time subject matter expert facilitator.*

Please clarify that:

- “web enabled two-way video participation” means the presenter sees and can verbally communicate with all group video attendees and what, if any, percentage of the session has to be two-way video participation to qualify for Group Live.
- “participation in a group setting and calling into a teleconference” also means that the presenter is communicating back and forth between all teleconference attendees in the group calling into a teleconference.

**Standard No. 9-03.** *Evaluative and reinforcement feedback on review questions or other content reinforcement tools. When review questions, such as the multiple choice method, are used, evaluative feedback for each incorrect response must explain specifically why each response is wrong, and reinforcement feedback must be provided for correct responses even when the minimum number of review questions or other content reinforcement tools requirement has otherwise been exceeded. When other content reinforcement tools, such as drag-and-drop, rank order, or matching activities, are used, then it is permissible to provide single feedback to explain the correct response. Other content reinforcement tools, such as simulations, that guide participants through structured decisions could provide feedback at irregular intervals or at the end of the learning experience. In those situations, single feedback would be permissible. “True or false” questions do not count toward the number of required review questions per CPE credit. Sponsors that elect to include “true or false” questions must/should provide evaluative and reinforcement feedback to further the learning process. Forced choice questions other than “true or false” questions, when used as part of an overall learning strategy, are allowed as review questions and can be counted in the number of review questions required per CPE credit. There is no minimum passing rate required for review questions or other content reinforcement tools.*

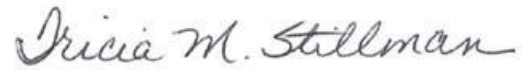
Regarding S9-03: We would ask for consideration of, and to have defined, additional elements of engagement, outside of polling, drag and drop, rank order or matching activities, that may qualify as a “review” of content curated from Group Live Programs being prepared for QAS Self Study Programs. Group Live Programs offered during an in-person event, all with polling to meet review question formats in preparation for QAS Self Study can be disruptive to the natural flow of Group Live sessions, especially where sessions are more “panel discussion” in format, and create a feeling of redundancy across the program as opposed to having more variety in session formats.

### **Proposed changes to Fields of Study That Qualify for Continuing Professional Education**

We would also like to submit **Risk** as a separate Field of Study as opposed to a subset of another Field of Study with the following reasoning: Risk management is a critical part of every accountant’s career. One of the core competencies of the accountancy profession is improving the internal control program of an organization in an effort to managing and reduce risk. The goal of controls is to manage, minimize or eliminate risks to the company. Risk is key to quantifying the uncertainties and also predict their impact, giving the organization a basis upon which to make decisions. A key part of a risk advisor’s role is to enable risk informed decisions to prioritize future company investments in risk mitigation. Risk has continued to become more diverse and complicated over time. Being a trusted risk advisor is a valued skill set for accountants. Risk crosses all of the current Field of Study topics, thus adding this topic will help bring awareness to the importance of this competency and skill set to not only accountants, but all employees at a company. This includes Financial, Strategic, and Operational Risks. Accountants’ exposure to a wide array of company processes helps equip the profession to manage risk more effectively and equip our stakeholders and customers.

Thank you for your consideration. Please contact us should you have questions regarding our submission.

Respectfully submitted,

A handwritten signature in cursive script that reads "Tricia M. Stillman".

Tricia Stillman  
Education Programs Director