

# The Statement on Standards for Continuing Professional Education (CPE) Programs

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## Introduction

The right to use the title “Certified Public Accountant” (CPA) is regulated by each state’s board of accountancy in the public interest and imposes a duty to maintain public confidence by maintaining or enhancing current professional competence, as defined in the Statement on Standards for Continuing Professional Education (CPE) Programs (Standards), in all areas in which they provide services. CPAs must accept and fulfill their ethical responsibilities to the public and the profession regardless of their fields of employment.<sup>1,2</sup>

The profession of accountancy is characterized by an explosion of relevant knowledge, ongoing changes and expansion, and increasing complexity. Advancing technology, globalization of commerce, increasing specialization, proliferating regulations, and the complex nature of business transactions have created a dynamic environment that requires CPAs performing professional services to have a broad range of professional competence. Accordingly, acceptable continuing education encompasses programs contributing to the development and maintenance of professional skills.

The continuing development of professional competence involves a program of lifelong learning activities. Continuing professional education (CPE) is the term used in these Standards to describe the learning activities that assist CPAs in achieving and maintaining quality in professional services.

The following Standards, published jointly by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA), have been broadly stated in recognition of the diversity of practice and experience among CPAs. They establish a framework for the development, presentation, measurement, and reporting of CPE programs including standards for learning objectives, quality of CPE program, participant engagement, CPE program completion verification, CPE measurement, participant communication and required documentation of formal CPE programs and thereby help to ensure that CPAs receive the quality CPE necessary to satisfy their obligations in serving the public. The spirit of the Standards is to encourage high-quality learning with measurable objectives by providing baseline requirements.

The [fields of study](#), as published on NASBA’s website, [www.nasbaregistry.org](http://www.nasbaregistry.org), represent the primary knowledge and skill areas that CPAs need to perform professional services in all fields of employment.

These Standards may also apply to other professionals by virtue of employment or membership. CPAs are responsible for complying with all applicable CPE requirements, rules, and regulations of boards of accountancy, as well as those of membership associations and other professional organizations, as applicable. Boards of accountancy, membership associations and other professional organizations have final authority on the acceptance of individual courses for CPE credit.

Advances in technology, delivery, and workplace arrangements may lead to innovative learning techniques. Learning theory is evolving to include more emphasis on outcome-based learning. These Standards anticipate innovation in CPE in response to these advances. Sponsors must

ensure innovative learning techniques are in compliance with the Standards. CPE program sponsors are encouraged to consult with NASBA regarding questions related to compliance with the Standards when using innovative techniques.

These Standards create a basic foundation for sound educational programs. Sponsors may wish to provide enhanced educational and evaluative techniques to all programs.

The Standards were last revised in 2026.

The Standards and the fields of study are periodically reviewed in their entirety by the CPE Standards Working Group (Working Group). The Working Group comprises 13 members representing the various stakeholders in the CPE arena, including boards of accountancy, state societies, educators, CPE providers, and the AICPA. If the Working Group determines that revisions or modifications are required, then the Working Group will make its recommendations to NASBA's CPE Committee (CPE Committee), which, in turn, makes recommendations to the Joint AICPA/NASBA CPE Standards Committee (Joint Committee). The Joint Committee will then make its recommendation to the respective AICPA and NASBA Boards of Directors. Any revisions or modifications to the Standards will be posted to the AICPA and NASBA websites for comment.

The Standards are intended to be an "evergreen" document. As questions arise related to implementation and application of the Standards, the questions will be presented to the Working Group. NASBA will communicate the findings of the Working Group to the specific CPE program sponsor. Authoritative interpretations will only be issued by the CPE Committee in limited cases in which the matter is not addressed in the Standards, cannot be addressed specifically with the CPE program sponsor, or cannot be addressed in the "Best Practices" web pages. All interpretations issued by the CPE Committee will be reviewed and considered by the Joint Committee upon the next revision of the Standards.

<sup>1</sup> The term "CPA" is used in these Standards to identify any person who is licensed or regulated, or both, by boards of accountancy.

<sup>2</sup> The terms "should" and "must" are intended to convey specific meanings within the context of this joint AICPA/NASBA Statement on Standards for Continuing Professional Education Programs (Standards). The term "must" is used in the Standards and applies to CPAs and CPE program sponsors to convey that CPAs and CPE program sponsors are not permitted any departure from those specific Standards. The term "should" is used in the Standards and applies to both CPAs and CPE program sponsors and is intended to convey that CPAs and CPE program sponsors are encouraged to follow such Standards as written. The term "may" is used in the Standards and applies to both CPAs and CPE program sponsors and is intended to convey that CPAs and CPE program sponsors are permitted to follow such Standards as written.

## Section 1 – Definitions

**Adaptive learning self study program.** A self study program that uses a computer algorithm, other predictive analytics tools, or participant-driven selections to orchestrate interaction with the participant to deliver customized learning activities and to assist the participant in meeting the course's stated learning objectives. CPE credit for an adaptive learning self study program must be determined based on the methodologies detailed in Section 7 Paragraphs 7.02.1 through 7.02.9.

**Advanced.** Program knowledge level most useful for learners with mastery of the particular topic. This level focuses on the development of in-depth knowledge, a variety of skills, or a broader range of applications. Advanced level programs are often appropriate for seasoned learners within organizations; however, they may also be beneficial for other learners with specialized knowledge in a subject area.

**Asynchronous.** A learning activity in which the participant has control over time, place, or pace of learning.

**Basic.** Program knowledge level most beneficial to learners new to a skill or an attribute. These learners are often at the staff or entry level in organizations, although such programs may also benefit a seasoned learner with limited exposure to the area.

**Blended learning program.** One formal learning program with defined learning objectives that includes both asynchronous and synchronous learning activities, and incorporates different instructional strategies, or levels of guidance.

**Content reinforcement tools.** Tools used within the overall learning activity to reinforce learning and influence behavior change throughout the learning or at the end of the learning.

**Content reviewer.** Individuals or teams qualified in the subject matter involved in a review capacity during the development of a learning program other than those who developed the content.

**Continuing professional education (CPE).** An integral part of the lifelong learning required to provide competent service to the public. The set of activities that enables CPAs and other professionals to maintain or improve their professional competence.

**CPE credit.** Fifty minutes of participation in a formal learning program equals one CPE credit.

**CPE program sponsor (sponsor).** The individual or organization responsible for ensuring the learning program meets all the requirements of the Standards, issuing the certificate of completion, and maintaining the documentation required by the Statement on Standards for Continuing Professional Education (CPE) Programs.

**Feedback.** Specific response to answers of review questions or other content reinforcement tools in self study programs that helps learners evaluate their understanding of course material and gauge the effectiveness of learning efforts.

**Formal learning program.** A collection of learning activities that are designed and intended as continuing education, which have defined learning objectives, and that comply with Standards for either a group program, self study program or blended learning program.

**Group program.** A facilitated learning program with multiple learners in real time in which the Instructor (as defined below) has control of timing, place and pace of learning.

**Instructional strategies.** Strategies such as but not limited to case studies, computer-assisted learning, lectures, group interaction, programmed instruction, and use of audiovisual aids employed within the group, self study, or blended learning programs

**Instructor.** A human or technology-assisted teaching mechanism which guides, facilitates, instructs, coaches, models and/or evaluates learning activities.

**Intermediate.** Program knowledge level that builds on a basic program and is most appropriate for learners with detailed knowledge in a particular topic. Such learners are often at a mid-level within the organization, with operational or supervisory responsibilities, or both.

**Learning activity.** An educational endeavor that maintains or improves professional competence.

**Learning program completion verification.** A process to monitor the successful completion of the learning program to assign the correct number of CPE credits to the learner.

**Learning objectives.** Measurable outcomes that learners should accomplish upon completion of a learning program. Learning objectives are useful to program developers in deciding appropriate instructional strategies and allocating time to various subjects.

**Nano learning program.** A self study program completed individually without the assistance or interaction of an instructor that is designed to permit a learner to achieve a single learning objective in a minimum of 10 minutes and less than 20 minutes through the use of electronic media (including technology applications and processes and computer-based or web-based technology). A nano learning program differs from a traditional self study learning program in that it is focused on a single learning objective and is not paper-based. A nano learning program is not a group program. Nano learning is not a substitute for comprehensive programs addressing complex issues.

**Overview.** Program knowledge level that provides a general review of a subject area from a broad perspective. These programs may be appropriate for learners at all organizational levels.

**Participant engagement.** The level of attention, involvement, interest and active participation demonstrated during the learning process. It involves the use of various strategies like interactive content, group discussions, hands-on activities, simulations, case studies, and personalized learning paths to make the learning experience more engaging and effective.

**Pilot test.** A method to determine the recommended CPE credit for self study programs that involves sampling learners who are independent of the development team and are representative of the intended audience to measure the representative completion time.

**Pre-program assessment.** A method of measuring prior knowledge that is given before the learner has access to the course content of the program.

**Professional competence.** Having requisite technical competence, professional skills, values, ethics, and attitudes to provide quality services as defined by the technical and ethical standards of the profession. The expertise needed to undertake professional responsibilities and to serve the public interest.

**Qualified assessment.** A method of measuring the achievement of a representative number of learning objectives for the learning activity.

**Review questions.** A learning activity to reinforce learning and influence behavior changes throughout the learning program.

**Self study program.** A learning program in which the individual learner has control over the timing, place and pace of learning.

**Subject matter expert.** A person who has expertise in a particular area or topic. Expertise may be demonstrated through practical experience or education, or both.

**Synchronous.** A learning activity in which learners engage simultaneously with an instructor.

**Traditional self study learning program.** A learning program in which the learner controls access to educational content and resources as well as timing, place, and pace of learning.

**Update.** Program knowledge level that provides a general review of new developments. This level is for learners with a background in the subject area who desire to keep current.

**Word count formula.** A method, detailed under Section 7 Paragraphs 7.02.5 through 7.02.8 method 2, to determine the recommended CPE credit for self study programs that uses a formula, including word count of learning material, number of questions and exercises, and duration of audio and videosegments.

## Section 2 – General Standards

**2.01. CPE program sponsors are responsible for compliance with all applicable Standards and other CPE sponsor requirements.**

**2.01.1. CPE requirements of licensing bodies and others.** CPE program sponsors may have to meet specific CPE sponsor requirements of state licensing bodies, other governmental entities, membership associations, and other professional organizations or bodies. Professional guidance for CPE program sponsors is available from NASBA and state-specific guidance is available from the boards of accountancy. CPE program sponsors should contact the appropriate entity to determine requirements.

**2.02. Learning activities which qualify for CPE credit under these Standards.** The following learning activities qualify for CPE credit under these Standards:

- 1) Formal learning programs;
- 2) Instructor/speaker activities (See Section 7 Paragraph 7.04.1, & 7.04.2);
- 3) Author/developer activities (See Section 7 Paragraph 7.05.1); and
- 4) Content reviewer activities (See Section 7 Paragraph 7.05.3).

Other learning activities not listed above, such as independent study and college/university credit, may also be acceptable by state licensing bodies, governmental entities, membership associations and other professional organizations or bodies. Participants should refer to their state board or approving organization for guidance on acceptance of CPE credit not covered by the Standards.

**2.02.1. Formal learning programs.** To qualify for CPE credit, CPE program sponsors must comply with the requirements of learning objectives, quality of CPE program, participant engagement, CPE program completion verification, CPE program measurement, participant communication and required documentation of CPE programs as contained within these Standards. Formal learning programs must employ instructional strategies that guide a participant through a program of learning and are defined, within these Standards, as a group program, a self study program or a blended learning program.

Formal learning programs and learning activities that could qualify as a group program, as defined in Section 1, include but are not limited to:

- 1) Physical classroom setting;
- 2) Physical conference setting;
- 3) Internet enabled two-way video participation in a program;
- 4) Participation in a conference call;
- 5) Participation in watching a live broadcast or rebroadcast of a program; or
- 6) Webcast/webinar.
- 7) Two or more of the above.

Formal learning programs and learning activities that could qualify as a self study program, as defined in Section 1, include but are not limited to:

- 1) Traditional learning program;
- 2) Adaptive learning program; or
- 3) Nano learning program.

Formal learning programs and learning activities that could qualify as a blended learning program, as defined in Section 1, include but are not limited to:

- 1) Blended learning program in which the primary components of the program are synchronous learning activities; or
- 2) Blended learning program in which the primary components of the program are asynchronous learning activities.

### **Section 3 – Standards for Learning Objectives**

**3.01. Sponsored learning activities must be based on relevant learning objectives and outcomes assigned to the learning activities that clearly articulate the professional competence that should be achieved by participants in the learning activities.** When determining the learning objectives, program sponsors must consider the program knowledge level and prerequisite education/experience for the learning activity.

**3.01.1. Program knowledge level.** Learning activities provided by CPE program sponsors must specify the knowledge level, content, and learning objectives so that potential participants can determine whether the learning outcomes are appropriate to their professional competence development needs, except as provided in Section 8 Paragraph 8.01 for mandatory internal courses. Knowledge levels consist of Basic, Intermediate, Advanced, Update, and Overview.

**3.02. CPE program sponsors must develop and execute learning activities in a manner consistent with the learning objectives, prerequisite education, experience, and advance preparation of participants.**

**3.02.1. Prerequisite education and experience.** To the extent it is possible to do so, CPE program sponsors should make every attempt to equate program content and knowledge level with the backgrounds of intended participants. All programs identified as Intermediate, Advanced or Update must clearly identify prerequisite education, experience, and advance preparation in precise language so that potential participants can readily ascertain whether they qualify for the program. For courses with a program knowledge level of Basic and Overview, prerequisite education or experience and advance preparation, should be noted if applicable, otherwise, state “none” in the course announcement or descriptive materials.

### **Section 4 – Standards for Quality of CPE Program**

**4.01. CPE program sponsors must employ activities, materials, and delivery systems that are current, accurate, and effectively designed. Course documentation must contain the most recent publication, revision, or review date. Courses in subjects that undergo frequent changes such as**

**updates to codes, laws, rulings, decisions, interpretations, etc. must be reviewed and revised, as necessary, by a subject matter expert as soon as possible but at least once a year to verify the currency of the content. Other courses must be reviewed and revised, as necessary, at least every two years.**

**4.01.1. Developed by subject matter expert(s).** Learning activities must be developed by subject matter expert(s). The content developer must be competent and current in the subject matter, skilled in the use of the appropriate instructional strategies and technology. If technology is used in the development of the program, the content developer is responsible for reviewing the content for accuracy.

**4.02. CPE program sponsors must ensure that learning activities are reviewed by content reviewers other than those who developed the programs to ensure that the program is accurate and current and addresses the stated learning objectives. These reviews must occur before the first presentation of these materials and again after each significant revision of the CPE programs.**

**The participation of at least one licensed CPA (in good standing and holding an active license or the equivalent of an “active” CPA license in a U.S. jurisdiction) is required in the development of every program in accounting and auditing. The participation of at least one licensed CPA, tax attorney, or IRS enrolled agent (in good standing and holding an active CPA license or the equivalent of an “active” license in a U.S. jurisdiction) is required in the development of each program in the field of study of taxes. In the case of the subject matter of international taxes, the participation of the equivalent of an “active” licensed CPA for the international jurisdiction involved is permitted. As long as this requirement is met at some point during the development process, a program would be in compliance. Whether to have this individual involved during the development or the review process is at the CPE program sponsor’s discretion.**

**4.02.1. Qualifications of content reviewers.** Individuals or teams qualified in the subject matter must review programs. The intent of the review is to serve as a quality control procedure to ensure the course content is accurate and current as well as appropriate for CPE. In *rare circumstances*, it may be impractical to review certain programs in advance. In those rare circumstances, greater reliance should be placed on the recognized professional competence of the instructor or presenter, and the basis for the lack of content review must be documented.

**4.03. CPE program sponsors must ensure that instructors are qualified with respect to both program content and instructional strategies used.**

**4.03.1. Qualifications of instructors.** Instructors are key ingredients in the learning process for any group or blended learning program. Therefore, it is imperative that CPE program sponsors exercise great care in selecting qualified instructors for all group or blended learning programs. Qualified instructors include individuals and technology-assisted mechanisms capable of delivering intended program content and fostering a learning environment. While technology may assist in instruction, it must not override the judgment of the human instructor. Instructors must be competent and current in the subject matter, skilled in appropriate instructional strategies and technology, prepared in advance, and committed to engaging participants effectively.

**4.03.2. Evaluation of instructor’s performance.** CPE program sponsors should evaluate the instructor’s

performance at the conclusion of each program to determine the instructor's suitability to serve in the future.

**4.04. CPE program sponsors must employ an effective means for evaluating learning activity quality with respect to content and presentation, as well as provide a mechanism for participants to assess whether learning objectives were met.**

**4.04.1. Required elements of evaluation.** The objectives of evaluation are to assess participant and instructor satisfaction with specific programs and to increase subsequent program effectiveness. Evaluations, whether written or electronic, must be solicited from participants and instructors for the overall program. Sponsors may elect to solicit evaluations for each session within an overall program. Evaluations determine, among other things, whether

- 1) stated learning objectives were met.
- 2) stated prerequisite requirements were appropriate and sufficient.
- 3) program materials, including the qualified assessment, if any, were relevant and contributed to the achievement of the learning objectives.
- 4) time allotted to the learning activity was appropriate.
- 5) instructors were effective, where applicable.

**4.04.2. Evaluation results.** CPE program sponsors must periodically review evaluation results to assess program effectiveness and should inform developers and instructors of evaluation results.

**4.05. CPE program sponsors must ensure that instructional strategies employed are appropriate for the learning activities.**

**4.05.1. Assess instructional strategy in context of program objectives.** CPE program sponsors must assess the instructional strategies employed for the learning activities to determine whether the design is appropriate and effective.

**4.05.2. Facilities and technology appropriateness.** Learning activities must be presented in a manner consistent with the program materials provided. Integral aspects of the learning environment that should be carefully monitored include the number of participants and the facilities and technologies employed in the delivery of the learning activity.

**4.05.3. Based on materials developed for instructional use.** Programs must be based on materials specifically developed for instructional use and not on third-party materials. Self study programs requiring only the reading of general professional literature, IRS publications, or reference manuals followed by a test will not be acceptable. However, the use of the publications and reference materials in self study programs as supplements to the instructional materials could qualify if the self study program complies with each of the relevant CPE standards.

Instructional materials for a self study program include teaching materials that are developed for instructional educational purposes. These materials must demonstrate the expertise of the author(s). At a minimum, instructional materials must include the following items:

- 1) An overview of topics

- 2) The ability to find information quickly (for example, an index or key word search function)
- 3) The definition of key terms (for example, a glossary or a search function that takes a participant to the definition of a key word)
- 4) Instructions to participants regarding navigation through the course, course components, and course completion
- 5) Review questions or other content reinforcement tools with feedback
- 6) Qualified assessment

**4.06. Review responsibilities if content is purchased from another entity. CPE program sponsors may purchase course content from other entities and developers. The organization that issues the certificate of completion under its name to the participants of the program is responsible for compliance with all Standards and other CPE requirements.**

If a CPE program sponsor plans to issue certificates of completion under its name, then the CPE program sponsor must first consider whether the content was purchased from an entity registered with NASBA on the National Registry of CPE Sponsors.

1) If the content is purchased from a sponsor registered with NASBA on the National Registry of CPE Sponsors, then the CPE program sponsor that issues the certificate of completion under its name must maintain the author/developer and content reviewer documentation from that sponsor to satisfy the content development requirements of the Standards. The documentation should be maintained as prescribed in Section 9 Paragraphs 9.02.1 through 9.02.3.

2) If the content is purchased from an entity not registered with NASBA on the National Registry of CPE Sponsors, then the CPE program sponsor must independently review the purchased content to ensure compliance with the Standards. If the CPE program sponsor does not have the subject matter expertise on staff, then the CPE program sponsor must contract with a content reviewer to conduct the review. The CPE program sponsor must maintain the appropriate documentation regarding the credentials and experience of both the course author/developer(s) and content reviewer(s) as prescribed in Section 9 Paragraphs 9.02.1 through 9.02.3.

## **Section 5 – Standards for Participant Engagement**

**5.01. CPE program sponsors must design programs of learning and learning activities to drive participant engagement.**

**5.01.1. Participant engagement for group programs.** A group program must include participant engagement related to course content during each full credit of CPE as outlined in Section 6. In certain limited circumstances, for example, a high-profile keynote session, an element of engagement may not be appropriate. In such cases, the sponsor should document the justification.

Examples of content related participant engagement in group programs include but are not limited to:

- 1) Group discussion;
- 2) Polling questions;
- 3) Instructor-posed question with time for participant reflection;
- 4) Case studies;
- 5) Simulations/role play;
- 6) Hands-on activities/application of skills or tools;
- 7) Shared whiteboards/discussion boards;
- 8) Virtual breakout rooms; and
- 9) Collaboration with other participants.

**5.01.2. Participant engagement for self study programs.** Examples of content related participant engagement in self study programs include but are not limited to:

- 1) Instructional strategies, such as interactive content, hands-on activities, personalized learning paths, or audiovisual aids;
- 2) Content Reinforcement tools with feedback as required by 5.01.2.1, such as review questions or simulations.
- 3) Qualified Assessments as required by 6.01.2, such as multiple-choice questions or simulations.

**5.01.2.1. Use of review questions or other content reinforcement tools in self study programs.**

Review questions or other content reinforcement tools must be placed throughout the program in sufficient intervals to allow the participant the opportunity to evaluate the material that needs to be re-studied. At least three review questions or other content reinforcement tools with scored responses per CPE credit must be included. If the program is marketed for one-half CPE credits, then two review questions or other content reinforcement tools with scored responses must be included. Other content reinforcement tools with scored responses, such as simulations, that guide participants through structured decisions can be used in lieu of review questions. “True or false” questions do not count toward the number of required review questions per CPE credit. There is no minimum passing rate required for review questions or other content reinforcement tools.

If the program is marketed for one-fifth CPE credit or 0.2 CPE credit, then a review question or other content reinforcement tool with scored response is not required. After the first one-fifth credit is earned, review questions or other content reinforcement tools with scored responses are required based on the one-fifth credit measurement amount of the program as follows:

Credit	Review Questions or Other Content Reinforcement Tools
0.2	0
0.4	1
0.5	2
0.6	2
0.8	3
1.0	3

After the first full credit and the minimum of three review questions or other content reinforcement tools with scored responses, additional review questions or other content reinforcement tools with scored responses are required based on the chart above.

**5.01.2.2. Feedback on review questions or other content reinforcement tools.** Feedback must be provided on review questions or other content reinforcement tools. At a minimum, feedback must indicate that a response was “correct” or “incorrect”. The goal of providing feedback is to reinforce understanding, highlight knowledge gaps, and provide additional resources for learning comprehension.

**5.01.3. Participant engagement for blended learning programs.** Blended learning programs and learning activities must be designed to drive participant engagement. For blended learning programs in which the primary components are synchronous learning activities, CPE program sponsors may consider Paragraph 5.01.1 for guidance on participant engagement. For blended learning programs in which the primary components are asynchronous activities, CPE program sponsors may consider Paragraphs 5.01.2 through 5.01.2.2 for guidance on participant engagement.

## Section 6 – Standards for CPE Program Completion Verification

**6.01. Although it is the CPA’s and other professional’s responsibility to report the appropriate number of credits earned, CPE program sponsors must maintain a process to monitor individual attendance at group and blended learning programs or verify individual successful program completion for self study and blended learning programs to assign the correct number of CPE credits. Self-certification of attendance/completion alone is not sufficient.**

**6.01.1. CPE Program completion verification for group programs.** Verification methods should account for both individual presence in the CPE program and the time duration of such presence. Program completion verification for group programs should include:

- 1) Documented attendance records.
  - i. Verification methods that capture the learner identity and indicate the duration of attendance along with a statement from the program instructor, attendance monitor, or the technology-based administrator attesting to learning participation and noting

- any variances in attendance time.
- ii. Examples include *but are not limited to*:
    - a. Use of attendance logs, registration records, or similar documentation, including sign-in, and noting any late arrivals, early departures or elongated break times.
    - b. Technology-based verification mechanisms such as technology tools (e.g., QR codes, key words or codes, polling questions, electronic badging, platform-based attendance prompts or similar mechanisms) to document learner participation.
    - c. In situations where individual participants log into a group program.
- 2) Monitoring and oversight.
- i. Real-time monitoring of learner attendance by instructor or attendance monitor to verify presence throughout the program.
  - ii. Learner-to-attendance monitor ratio must not exceed 25:1, unless a dedicated attendance monitor is assigned in which case the ratio must not exceed 100:1.
  - iii. Technology-delivered attendance prompts or verification mechanisms must occur at least three times per 50-minute credit hour and lack predictability to reasonably ensure learners are present and engaged throughout the program.

If the program is marketed for one-half CPE credits, then two attendance monitoring mechanisms must be employed and completed by the participant.

After the first full credit and the three instances of attendance monitoring, additional attendance monitoring mechanisms are required based on the additional credit amount of the program as follows:

<b>Additional Credit</b>	<b>Additional Monitoring Mechanisms</b>
0.2	0
0.4	1
0.5	2
0.6	2
0.8	3
Next full credit	3

CPE program sponsors should verify with the respective boards of accountancy regarding any specific monitoring requirements applicable to particular delivery methods.

**6.01.2. CPE program completion verification for self study programs.** Examples of program completion verification for self study programs include but are not limited to:

- 1) For traditional self study learning and adaptive learning programs:
  - i. To provide evidence of satisfactory completion of the course, CPE program sponsors of self study programs must require participants to successfully complete a qualified assessment during or after the program with a cumulative

minimum passing grade of at least 70 percent before issuing CPE credit for the course. Assessments may contain questions of varying format (for example, multiple choice, essay, and simulations). At least 5 questions and scored responses per CPE credit must be included on the qualified assessment or 4 assessment questions and scored responses if the program is marketed for one-half CPE credits. For example, the qualified assessment for a 5-credit course must include at least 25 questions and scored responses. Alternatively, a 5 ½ credit course must include at least 29 questions and scored responses. Except in courses in which recall of information is the learning strategy, duplicate review and qualified assessment questions are not allowed. Forced choice responses such as “True or false” or “yes or no” questions are not permissible on the qualified assessment.

If the program is marketed for one-fifth credit, at least 2 questions or scored responses must be included on the qualified assessment with a cumulative minimum passing grade of at least 70%. After the first one-fifth credit is earned, qualified assessment questions and scored responses are required based on the one-fifth credit measurement amount of the program as follows:

<b>Credit</b>	<b>Questions/Scored Responses</b>
0.2	2
0.4	3
0.5	4
0.6	4
0.8	5
Next full credit	5

After the first full credit and the minimum of five questions and scored responses per CPE credit, additional qualified assessment questions and scored responses are required based on the chart above.

For adaptive learning programs, the noted minimum requirement of at least 5 questions and scored responses per CPE credit must be met by the fastest completion path through the program. When assessment questions are used to evaluate the participant’s path through the program such that they must reach 100% success to complete the program, then an additional qualified assessment is not required at the end of the course.

A qualified assessment must measure a representative number of the learning objectives for the program. A representative number of the learning objectives is 75 percent or more of the learning objectives for the program. The representative number of the learning objectives can be less than 75 percent of the learning

objectives for the program only if a randomized question generator is used, and the test bank used in the creation of the assessment includes at least 75 percent of the learning objectives for the program. Assessment items must be written to test the achievement of the stated learning objectives of the course.

The number of re-takes a participant is permitted to take is at the sponsor's discretion.

ii. Providing feedback on the qualified assessment is at the discretion of the CPE program sponsor. If the CPE program sponsor chooses to provide feedback and

a. uses a test bank, then the CPE program sponsor must ensure that the question test bank is of sufficient size to minimize overlap of questions on the qualified assessment for the typical repeat test taker. Feedback may comply with the feedback for review questions as described in Section 5 Paragraph 5.01.2.1 or take the form of identifying correct and incorrect answers.

b. does not use a test bank, whether or not feedback can be given depends on whether the participant passes the qualified assessment, then

1. on a failed assessment, the CPE program sponsor may not provide feedback to the test taker.

2. on assessments passed successfully, CPE program sponsors may choose to provide participants with feedback. This feedback may comply with the type of feedback for review questions as described in Section 5 Paragraph 5.01.2.1 or take the form of identifying correct and incorrect answers.

2) For a nano learning program:

i. To provide evidence of satisfactory completion of the course, CPE program sponsors of nano learning programs must require participants to successfully complete a qualified assessment at the conclusion of the program with a passing grade of 100 percent before issuing CPE credit for the course. Assessments may contain questions of varying format (for example, multiple choice, rank order, and matching). Only two questions must be included in the qualified assessment. Forced choice responses such as "True or false" or "yes or no" questions are not permissible on the qualified assessment. If the participant fails the qualified assessment, then the participant must re-take the nano learning program. The number of re-takes a participant is permitted to take is at the sponsor's discretion.

ii. Providing feedback on the qualified assessment is at the discretion of the CPE program sponsor. If the CPE program sponsor chooses to provide feedback and

a. uses a test bank, then the CPE program sponsor must ensure that the question test bank is of sufficient size for no overlap of questions on the qualified assessment for the typical repeat test taker. Feedback may comply with the feedback for review questions as described in Section 5 Paragraph 5.01.2.1 or take the form of identifying correct and incorrect

answers.

- b. does not use a test bank, whether or not feedback can be given depends on whether the participant passes the qualified assessment, then
  - 1. on a failed assessment, the CPE program sponsor may not provide feedback to the test taker.
  - 2. on assessments passed successfully, CPE program sponsors may choose to provide participants with feedback. This feedback may comply with the type of feedback for review questions as described in Section 5 Paragraph 5.01.2.1 or take the form of identifying correct and incorrect answers.

**6.01.3. CPE program completion verification for blended learning programs.** Examples of program completion verification for blended learning programs include but are not limited to:

- 1) To guide participants through the learning process, CPE program sponsors must provide clear instructions and information to participants that summarize the different components of the program and what must be completed or achieved during each component in order to qualify for CPE credits. The CPE program sponsor must document the process and components of the course progression and completion of components by the participants.
- 2) If the primary components of the blended learning program are synchronous learning activities, then CPE credits for pre-program, post-program, and homework assignments cannot constitute more than 25 percent of the total CPE credits available for the blended learning program.
- 3) For asynchronous learning activities that are significant components of the blended learning program, the program must incorporate a qualified assessment as described in 6.01.2. For synchronous learning activities that are significant components of the blended learning program, the program must incorporate completion verification as described in paragraph 6.01.1.

A qualified assessment must measure a representative number of learning objectives for the program. A representative number of the learning objectives is 75 percent or more of the learning objectives for the program. The qualified assessment must be completed during or after the program with a cumulative minimum passing grade of at least 70 percent before issuing CPE credit for the course.

## **Section 7 - Standards for CPE Program Measurement**

**7.01. Sponsored learning activities are measured by actual program length, with one 50-minute period equal to one full CPE credit. Sponsors may recommend CPE credits under the following scenarios and remain compliant with these Standards. However, rules and regulations of state boards of accountancy may differ on acceptable increments of CPE credit, and CPE program sponsors should comply with those rules in awarding CPE credit:**

- 1) Group programs – A minimum of one-half or one full credit may be awarded initially. If one-half credit is awarded initially, then no increments can be added until a full credit is awarded. After the first full credit has been earned, credits may be awarded in one-fifth increments or in one-half increments (1.0, x.2, x.4, x.5, x.6, x.8, and so on).**

2) Blended learning programs – A minimum of one full credit must be awarded initially, but after the first credit has been earned, credits may be awarded in one-fifth increments or in one-half increments (1.0, x.2, x.4, x.5, x.6, x.8, and so on).

3) Self study programs –

i. Traditional and/Adaptive Self Study: A minimum of one-fifth or one-half credit may be awarded initially. If one-fifth credit is awarded initially, credits may be awarded in one-fifth increments up to a full credit (0.2, 0.4, 0.6, 0.8). If one-half credit is awarded initially, then no increments can be added until a full credit is awarded. Once one full credit has been earned, credits may be awarded in one-fifth increments or in one-half increments (1.0, x.2, x.4, x.5, x.6, x.8, and so on).

ii. Nano learning program – Credits must be awarded only as one-fifth credit (0.2 credit). A 20-minute program would have to be produced as two stand-alone nano learning programs.

CPE Program	Minimum initial credit that must be earned	After first one-fifth credit has been earned, credit may be earned in these increments	After first full credit has been earned, credit may be earned in these increments, in addition to one whole credit
Group	One-half	Not applicable	One-fifth or one-half
Blended learning	One	Not applicable	One-fifth or one-half
Self study	One-fifth	One-fifth	One-fifth or one-half
	One-half	Not applicable	One-fifth or one-half
Nano learning	One-fifth	Not applicable (single nano learning program is one-fifth credit)	Not applicable (single nano learning program is one-fifth credit)

Only learning content portions of programs (including pre-program, post-program, and homework assignments, when incorporated into a blended learning program) qualify toward eligible credit amounts. Interactive, facilitated question and answer time between instructor and participants qualifies toward eligible credit amounts. Time for activities outside of actual learning content, including, for example, excessive welcome, introductions, and housekeeping instructions, and breaks, is not accepted toward credit.

At their discretion, CPE program sponsors may round down (but not up) CPE credits awarded for a CPE program to the nearest one-fifth, one-half, or whole credit increment as appropriate for the type of formal learning program. The increment chosen by the CPE program sponsor must be applied to all CPE program sessions (learning activities) within the same CPE program. Any resulting certificate(s) issued for the CPE program must also be awarded in the chosen increment for full credit; however, partial credit must be issued in only one-fifth, one-half, or whole increments. In addition, CPE program sponsors must ensure that the total credit for a CPE program

**is only in the allowable increment and should round down the credit if necessary. The CPA claiming the CPE credits should refer to the respective state board requirements regarding acceptability of one-fifth and one-half CPE credits.**

**7.01.1. Learning activities with individual segments.** For learning activities in which individual segments are less than 50 minutes, the sum of the segments would be considered one total program. For example, five 30-minute presentations would equal 150 minutes and would be counted as three CPE credits. When the total minutes of a sponsored learning activity are greater than 50, but not equally divisible by 50, the CPE credits granted must be rounded down to the nearest credit basis depending on the type of formal learning program. For example, a group program must be rounded down to the nearest one-fifth, one-half, or whole credit. Thus, learning activities with segments totaling 140 minutes would be granted two and four-fifths CPE credits if using one-fifth increments and two and one-half credits if using one-half increments.

For learning activities in which segments are classified in multiple fields of study, the CPE credits granted should first be computed based on the content time of the total program. Next, the CPE credits granted should be allocated to the fields of study based on the field of study content time. If the sum of the individual segments by field of study content time does not equal the CPE credits computed based on the content time for the total program, then the difference should be allocated to the primary field of study for the program.

**7.02. For self study programs, CPE credit must be based on one of the following educationally sound and defensible methods:**

**Method 1: Pilot test of the representative completion time**

**Method 2: Computation using the prescribed word count formula**

**If a pre-program assessment is used, the pre-program assessment is not included in the CPE credit computation.**

**7.02.1. Method 1 – Sample group of pilot testers.** A sample of intended professional participants must be selected to test program materials in an environment and manner similar to that in which the program is to be presented. The sample group for a traditional on-demand learning program must consist of at least three qualified individuals who are independent of the program development group. The sample group for an adaptive learning program must consist of at least seven qualified individuals who are independent of the program development group.

- 1) For those courses whose target audience includes CPAs, the sample group must be licensed CPAs in good standing, hold an active CPA license or the equivalent of an “active” CPA license in a U.S. jurisdiction, and possess the appropriate level of knowledge before taking the program.
- 2) For those sponsors who are subject to various regulatory requirements that mandate a minimum number of CPE credits and offer courses to non-CPAs, those courses do not have to be pilot tested by licensed CPAs.
- 3) For those courses whose target audience includes CPAs and non-CPAs, the sample group must be representative of the target audience and contain both CPAs, as defined previously,

and non-CPAs.

**7.02.2. Method 1 – CPE credit based on representative completion time.** The sample does not have to ensure statistical validity; however, if the results of pilot testing are inconsistent, then the sample must be expanded or, if the inconsistent results are outliers, the inconsistent results must be eliminated. CPE credit must be recommended based on the representative completion time for the sample. Completion time includes the time spent taking the qualified assessment and does not include the time spent completing the course evaluation or pre-program assessment. Pilot testers must not be informed about the length of time the program is expected to take to complete. If substantive changes are subsequently made to program materials, whether in one year or over a period of years, further pilot tests of the revised program materials must be conducted to affirm or amend, as appropriate, the representative completion time.

**7.02.3. Method 1 – Requirement for re-pilot testing.** If, subsequent to course release, actual participant completion time warrants a change in CPE credit hours, re-pilot testing is required to substantiate a change in CPE credit prospectively.

**7.02.4. Method 1 – Pilot testing when course is purchased from vendor or other developer.** CPE program sponsors may purchase courses from other vendors or course developers. For purchased courses in which pilot tests were conducted and provided, CPE program sponsors must review results of the course developer's pilot test results to ensure that the results are appropriate. For purchased courses in which no pilot tests were conducted or provided, CPE program sponsors must conduct pilot testing or perform the word count formula as prescribed in method 2 in Section 7 Paragraph 7.02.5.

**7.02.5. Method 2 – Basis for prescribed word count formula.** The prescribed word count formula begins with a word count of the number of words contained in the text of the required reading of the self study program and should exclude any material not critical to the achievement of the stated learning objectives for the program. Examples of information material that is not critical and, therefore, **excluded** from the word count are course introduction, instructions to the participant, author/course developer biographies, table of contents, glossary, pre-program assessment, and appendixes containing supplementary reference materials.

Again, only course content text that is critical to the achievement of stated learning objectives should be included in the word count formula. If an author/course developer determines, for example, that including the entire accounting rule or tax regulation is beneficial to the participant, the accounting rule or tax regulation should be included as an appendix to the course as supplementary reference material and excluded from the word count formula. Only pertinent paragraphs or sections of the accounting rule or tax regulation required for the achievement of stated learning objectives should be included in the actual text of the course and, therefore, included in the word count formula.

Review questions, exercises, qualified assessment questions, and other content reinforcement tools are considered separately in the calculation and should not be included in the word count.

**7.02.6. Method 2 – Calculation of CPE credit using the prescribed word count formula.** The word count for the text of the required reading of the program is divided by 180, the average reading speed of adults. The total number of review questions (including those above the minimum

requirements), exercises, and qualified assessment questions are multiplied by 1.85, which is the estimated average completion time per question. These two numbers plus actual audio/video duration time (not narration of the text), if any, are then added together and the result divided by 50 to calculate the CPE credit for the self study program. When the total minutes of a self study program are not equally divisible by 50, the CPE credits granted must be rounded down to the nearest one-half credit, one-fifth credit, or whole credit using the guidelines of Section 7 Paragraph 7.01.

$$[(\# \text{ of words}/180) + \text{actual audio/video duration time} + (\# \text{ of questions} \times 1.85)] / 50 = \text{CPE credit}$$

For adaptive learning programs, the CPE credit issued must be based on the average word count formula calculation of each potential path the participant could take to complete the program using the prescribed word count formula as described above. All potential paths must be documented. For example, if the adaptive learning program has nine potential paths a participant could take to complete the program, then the word count formula must be calculated for each of the nine potential paths, with the sum of the results divided by nine.

**7.02.7. Method 2 – Consideration of audio and video segments in word count formula.** If audio and video segments of a self study program constitute additional learning for the participant (that is, not narration of the text), then the actual audio/video duration time may be added to the time calculation as provided in the prescribed word count formula. If the entire self study program constitutes a video, then the prescribed word count formula in Section 7 Paragraph 7.02.6 would consist of the actual video time plus the total number of review questions (including those above the minimum requirements), exercises, and qualified assessment questions multiplied by 1.85, divided by 50 (that is, there would be no word count for text used in the formula).

$$[\text{actual audio/video duration time} + (\# \text{ of questions} \times 1.85)] / 50 = \text{CPE credit}$$

**7.02.8. Method 2 – Word count formula when course is purchased from vendor or other developer.** CPE program sponsors may purchase courses from other vendors or course developers. For purchased courses in which the word count formula was calculated, CPE program sponsors must review the results of the course developer’s word count formula calculation to ensure that results are appropriate. For purchased courses in which the word count formula calculation was not performed or provided, CPE program sponsors must perform the word count formula calculation or conduct pilot testing as described in method 1 in Section 7 Paragraphs 7.02.1 through 7.02.2.

**7.02.9. CPE credit for an adaptive learning self study program that tracks individual participant’s completion time.** If the adaptive learning platform or technology can track an individual participant’s actual completion time through the program, then CPE credit may be awarded as the individual participant’s actual completion time.

The individual participant’s actual completion time should result in a completion time aligned with the stated learning objectives of the program and the design and development of the program by the CPE program sponsor. If the adaptive learning platform or technology is not responsive enough to detect when an individual participant has deviated from the expected learning path or experienced an unreasonable completion time during the program, then the participant’s actual completion time must not be used for CPE credit determination.

**7.02.10.** CPE credit for nano learning programs must be based on the duration of the program including review questions or other content reinforcement tools plus the qualified assessment, which, when combined, should be a minimum of 10 minutes. **The maximum credit to be awarded for a single nano learning program is one-fifth (0.2) credit. Sponsors must use Method 2 in Section 7 Paragraph 7.02.7 to confirm that the nano learning program is a minimum of 10 minutes and less than 20 minutes.**

**7.03.** CPE credit for blended learning programs must equal the sum of the CPE credit determinations for the various completed components of the program. CPE credits could be determined by actual duration time (for example, audio/video duration time or learning content delivery time in a group program) or by a pilot test of the representative completion time as prescribed in Paragraph 7.02.1 or word count formula as prescribed in Paragraph 7.02.6 (for example, reading, games, case studies, and simulations).

**7.04.** Instructors and discussion leaders of learning activities may receive CPE credit for their preparation, review, and presentation time to the extent the activities maintain or improve their professional competence and meet the requirements of these Standards.

**7.04.1. Instructor CPE credit parameters.** Instructors, discussion leaders, or speakers who present a learning activity for the first time may receive CPE credit for actual preparation time up to 2 times the number of CPE credits to which participants would be entitled, in addition to the time for presentation, subject to regulations and maximums established by the boards of accountancy. For example, for learning activities in which participants could receive 8 CPE credits, instructors may receive up to 24 CPE credits (16 for preparation plus 8 for presentation). For repeat presentations, CPE credit can be claimed only if it can be demonstrated that the learning activity content was substantially changed, and such change required significant additional study or research.

When multiple presenters are actively involved in instructing one CPE program session for the first time, all presenters may receive the maximum CPE credit for preparation time up to 2 times the number of CPE credits to which the participants would be entitled, in addition to the time for presentation, subject to regulations and maximums established by the boards of accountancy. For example, a CPE program session (learning activity) with 3 presenters offers participants 1 CPE credit. Each presenter may receive up to 3 CPE credits (2 for preparation plus 1 for presentation).

**7.04.2. Presenting a program.** The CPA claiming CPE credits should refer to respective state board requirements.

**7.05.** Writers of published articles, books, or CPE programs may receive CPE credit for their actual research and writing time to the extent it maintains or improves their professional competence. Content reviewers of learning activities may receive CPE credit for actual review time up to the actual number of CPE credits for the program, subject to the regulations and maximums established by boards of accountancy.

**7.05.1. Authoring a program.** As a general rule, receiving CPE credits for authoring and presenting the same program should not be allowed. The CPA claiming CPE credits should refer to respective state

board requirements.

**7.05.2. Requirement for content review.** Writing articles, books, or CPE programs for publication is a structured activity that involves a process of learning. For the writer to receive CPE credit, the article, book, or CPE program must be formally reviewed by a content reviewer other than the writer. CPE credits should be claimed only upon publication.

**7.05.3. Content reviewer CPE credit parameters.** Content reviewers who review a learning activity for the first time may receive CPE credit for actual review time up to the actual number of CPE credits for the program, subject to regulations and maximums established by boards of accountancy. For repeat content reviews, CPE credit can be claimed only if it can be demonstrated that the learning activity content was substantially changed, and such change required significant additional study or research.

## **Section 8 – Standards for Participant Communication**

**8.01. CPE program sponsors must provide descriptive materials that enable participants to assess the appropriateness of learning activities. For CPE program sponsors whose courses are developed for sale or external audiences, or both (that is, not internal training), CPE program sponsors must make the following information available in advance:**

- 1) Learning objectives**
- 2) Type of formal learning program**
- 3) Recommended CPE credit and recommended field of study**
- 4) Prerequisites**
- 5) Program knowledge level**
- 6) Advance preparation**
- 7) Program description**
- 8) Course registration and, where applicable, attendance requirements**
- 9) Refund policy for courses sold for a fee or cancellation policy**
- 10) Complaint resolution policy**
- 11) Official NASBA sponsor statement, if an approved NASBA sponsor (explaining final authority of acceptance of CPE credits)**

**For CPE program sponsors whose courses are purchased or developed for internal training only, CPE program sponsors must make the following information available in advance:**

- 1) Learning objectives**
- 2) Type of formal learning program**
- 3) Recommended CPE credit and recommended field of study**
- 4) Prerequisites (if required)**
- 5) Advance preparation (if required)**
- 6) Program knowledge level (for optional internal courses only)**
- 7) Program description (for optional internal course only)**

**8.01.1. Disclose significant features of program in advance.** For potential participants to effectively plan their CPE, the program sponsor must disclose the significant features of the

program in advance (for example, through the use of brochures, websites, electronic notices, invitations, direct mail, or other announcements). When CPE programs are offered in conjunction with non-educational activities or when several CPE programs are offered concurrently, participants must receive an appropriate schedule of events indicating those components that are recommended for CPE credit. The CPE program sponsor's registration and attendance policies and procedures must be formalized, published, and made available to participants and include refund and cancellation policies as well as complaint resolution policies.

**8.01.2. Disclose advance preparation and prerequisites.** CPE program sponsors must distribute program materials in a timely manner and encourage participants to complete any advance preparation requirements. All programs must clearly identify prerequisite education, experience, and advance preparation requirements, if any, in the descriptive materials. Prerequisites, if any, must be written in precise language so that potential participants can readily ascertain whether they qualify for the program.

**8.01.3. Disclose requirements for earning full credit for a group program.** Prior to the commencement of a group program, the CPE program sponsor must communicate how the participants can earn full credit. Participants must be advised if the CPE program sponsor requires polling questions to be answered correctly in order to earn full CPE credit for the program. If polling questions are used for the attendance monitoring mechanism, the participant must be informed of the number of polling questions posted per CPE credit and how many must be answered in order to earn full credit for the program.

## **Section 9 – Standards for Required Documentation of CPE Programs**

**9.01. CPE program sponsors must provide program participants with documentation (electronic or paper) of their participation (certificate of completion), which includes the following:**

- 1) CPE program sponsor name**
- 2) Participant's name**
- 3) Course title**
- 4) Date offered or completed**
- 5) If applicable, location**
- 6) Type of formal learning program**
- 7) Amount of CPE credit recommended by field(s) of study**
- 8) NASBA sponsor identification number**
- 9) State registration number, if required by the state boards**
- 10) NASBA time statement stating that CPE credits have been granted on a 50-minute hour**
- 11) Any other statements required by boards of accountancy**

**The documentation should be provided as soon as possible and should not exceed 60 days (so that participants can report their earned CPE credits in a timely manner).**

**9.01.1. Entity to award CPE credits and acceptable documentation.** The CPE program sponsor is the individual or organization responsible for issuing the certificate of completion and maintaining

the documentation required by these Standards. The entity whose name appears on the certificate of completion is responsible for awarding the CPE credits earned by a participant. CPE program sponsors must provide participants with documentation (electronic or paper) to support their claims of CPE credit. Acceptable evidence of completion includes the following:

- 1) For group and blended learning programs, a certificate or other verification supplied by the CPE program sponsor
- 2) For self study and nano learning programs, a certificate supplied by the CPE program sponsor after satisfactory completion of a qualified assessment
- 3) For instruction or content review credit, appropriate supporting documentation that complies with the requirements of the respective state boards subject to the guidelines in Section 7 Paragraphs 7.04 and 7.05
- 4) For published articles, books, or CPE programs:
  - i. A copy of the publication (or in the case of a CPE program, course development documentation) that names the CPA as author or contributor
  - ii. A statement from the writer supporting the number of CPE hours claimed
  - iii. The name and contact information of the content reviewer(s) or publisher

**9.02. CPE program sponsors must retain adequate documentation (electronic or paper) for a minimum of five years to support their compliance with these Standards and the reports that may be required of participants.**

**9.02.1. Required documentation elements for group programs.** Evidence of compliance with responsibilities set forth under these Standards that is to be retained by CPE program sponsors of group programs includes the following:

- 1) Records of program completion verification by individual participant, including the number of CPE credits earned by participant.
  - i. The documentation maintained should adequately support the CPE program completion methodology selected by the CPE program sponsor. For example, if the CPE program sponsor selected to use an attendance log with indications of individual participant duration time, including sign in, sign out and any elongated breaks for program completion verification, then the attendance log for the program including all the aforementioned elements of information should be maintained.
  - ii. If the group program is a webinar/webcast and the CPE program sponsor used a real time attendance monitoring mechanism to verify that participants are in attendance during the program, then the CPE program sponsor must retain documentation that serves as the evidence of the individual participant response to the attendance monitoring mechanisms.
- 2) Dates and locations of group program offerings.
- 3) Documentation of how CPE credits were determined.
  - i. CPE credits for group programs are determined based on course content duration time. Supporting documentation includes but is not limited to the group program agenda or program descriptive materials (course announcement information).
- 4) Documentation of participant engagement.
  - i. Group CPE program sponsors must retain the program outline, agenda, speaker notes or other documentation that evidences the participant engagement related to

course content during each credit of CPE planned for the group program. In certain limited circumstances, such as a high-profile keynote session, an element of participant engagement may not be appropriate. In such cases, the sponsor should document the justification.

- 5) Author/instructor, author/developer, and content reviewer, as applicable, names and credentials. For the CPA and tax attorney acting as an author/instructor, author/developer, and content reviewer for accounting, auditing, or tax program(s), the state of licensure, license number, and status of license should be maintained. For the enrolled agent acting in such capacity for tax program(s), information regarding the enrolled agent number should be maintained.
- 6) Results of program evaluations.
- 7) Program descriptive materials (course announcement information).
- 8) Program materials.

**9.02.2. Required documentation elements for self study programs.** Evidence of compliance with responsibilities set forth under these Standards that is to be retained by CPE program sponsors of self study programs includes the following:

- 1) Records of program completion verification by individual participant, including the number of CPE credits earned by participant and course completion date.
- 2) Documentation of how CPE credits were determined.
  - i. For CPE program self study sponsors using method 1 (pilot tests) as the basis for CPE credit for traditional on-demand learning programs, as well as adaptive learning self study programs, appropriate pilot test records must be retained regarding the following:
    - a. When the pilot test was conducted
    - b. The intended participant population
    - c. How the sample of pilot testers was selected
    - d. Names and credentials and relevant experience of sample pilot test participants
    - e. For CPA pilot testers, the state of licensure, license number, and status of license should be maintained
    - f. A summary of pilot test participants' actual completion time
    - g. Statement from each pilot tester to confirm that the pilot tester is independent from the course development group and that the pilot tester was not informed in advance of the expected completion time
  - ii. For CPE program sponsors using method 2 (word count formula) as the basis for CPE credit for self study programs, the word count formula calculation, as well as the supporting documentation for the data used in the word count formula (for example, word count; number of review questions, exercises, and qualified assessment questions; duration of audit or video segments, or both, if applicable; and actual calculation), must be retained. For adaptive learning self study programs, all potential paths that a participant could take to complete the program must be documented and retained.
  - iii. For adaptive learning programs in which the adaptive learning platform or technology can track an individual participant's actual completion time through the

program, the CPE program sponsor must maintain or be able to produce upon request the individual participant's completion path and time through the program.

iv. For nano learning programs, CPE program sponsors must maintain the documentation of the use of method 2 for self study programs in Section 7 Paragraph 7.02.7 to confirm that the nano learning program is a minimum of 10 minutes and less than 20 minutes.

3) Course documentation must include an expiration date (the time by which the participant must complete the qualified assessment). For individual courses, the expiration date is no longer than one year from the date of purchase or enrollment. For a series of courses to achieve an integrated learning plan, the expiration date may be longer.

4) Author/instructor, author/developer, and content reviewer, as applicable, names and credentials. For the CPA and tax attorney acting as an author/instructor, author/developer, and content reviewer for accounting, auditing, or tax program(s), the state of licensure, license number, and status of license should be maintained. For the enrolled agent acting in such capacity for tax program(s), information regarding the enrolled agent number should be maintained.

5) Results of program evaluations.

6) Program descriptive materials (course announcement information).

7) Program materials.

**9.02.3. Required documentation elements for blended learning programs.** Evidence of compliance with responsibilities set forth under these Standards that is to be retained by CPE program sponsors of blended learning programs includes the following:

1) Clear instructions and information that summarize the different components of the blended learning program and what must be completed or achieved during each component in order to qualify for CPE credits. The CPE program sponsor must also retain documentation of the course progression and what CPE credits were earned by individual participants upon the completion of the components.

2) Dates and locations of blended learning program offerings.

3) Documentation of how CPE credits were determined. CPE credit for blended learning programs must equal the sum of the CPE determinations for the various completed components of the program.

i. CPE credits could be determined by actual completion time, for example, audio/video duration time or learning content duration time in a group program. Supporting documentation in those instances includes but is not limited to evidence of audio/video time or group program agenda or group meeting invitation indicating duration time.

ii. CPE credits could also be determined based on pilot tests of the representative completion time or word count formula (for example, reading, games, case studies and simulations). Supporting documentation in those instances includes but is not limited to the pilot test documentation (method 1) and word count formula (method 2) documentation requirements as prescribed for self study programs in Section 7 Paragraphs 7.02.01 and 7.02.6.

4) Author/instructor, author/developer, and content reviewer, as applicable, names and

credentials. For the CPA and tax attorney acting as an author/instructor, author/developer, and content reviewer for accounting, auditing, or tax program(s), the state of licensure, license number, and status of license should be maintained. For the enrolled agent acting in such capacity for tax program(s), information regarding the enrolled agent number should be maintained.

5) Results of program evaluations.

6) Program descriptive materials (course announcement information).

7) Program materials.

**Effective date: August 1, 2026**

Unless otherwise established by state licensing bodies or other professional organizations, these Standards are to be effective as follows:

1. For group programs or self study programs already existing as of July 31, 2026, the changes will need to be in effect by November 1, 2028.
2. For group and self study programs in development and/or being published for the first time, the changes will be effective March 1, 2027.
3. For initial or additional delivery method applications for group programs or self study, the changes will be effective August 1, 2026.