



## **CPE Calculation for Blended Learning Programs**

Documentation must be submitted with a blended learning application to show how the total recommended CPE credit was determined. The purpose of this documentation is to demonstrate the requirements of [Section 7, Paragraph 7.03](#). Regardless of the primary component (synchronous/group or asynchronous/self-study) of the blended learning course, applicants must determine the total recommended CPE credit by adding together both components of the course. When an application is submitted, there must be documentation showing:

1. Calculation for the synchronous portion of the program
2. Calculation for the asynchronous portion of the program
3. Calculation of the basis for classifying the primary component of the program as primarily synchronous or primarily asynchronous.
4. Calculation adding the recommended CPE credit for both components together, determining the recommended CPE credit for the entire course

Please see below for more information and guidelines regarding the calculation of recommended CPE credits for blended learning programs.

\*Formal learning programs under the [2026 Standards](#) are group programs, self study programs, or blended learning programs. For purposes of this application, the Registry uses “delivery method” to refer to the formal learning program type, including any applicable sub-delivery method such as Nano Learning or QAS Self Study, for which the organization is seeking approval and must demonstrate compliance with the applicable Standards.



**Synchronous/Group Component**

- The synchronous/group portion of the blended learning course is based on a 50-minute hour.
- Take the total time (in minutes) of the group portion, and divide it by 50 to find the total recommended CPE credit for this portion of the course. The time allocated must exclude breaks and any information considered supplemental as outlined in [Section 7, Paragraph 7.01](#) & [Section 7, Paragraph 7.02.5](#).

\*Note: ([Section 7, Paragraph 7.01](#)) 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). 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 instructional delivery method.

**Example:**

	<b>Times of Session</b>	<b>Time Duration of Session in Minutes</b>
<b>Group Session 1</b>	2:00pm-5:00pm= 3 hours	180 minutes
<b>Group Session 2</b>	2:00pm -5:00pm= 3 hours	180 minutes
<b>Group Session 3</b>	2:00pm-5:00pm= 3 hours	180 minutes

<b>Total time in minutes for all group sessions</b>	180 + 180 + 180= 540 minutes
<b>Final Calculation</b>	540/50= <b>10.8 CPE</b>

**Asynchronous/Self-Study Component** ([Section 7, Paragraphs 7.02- 7.02.8](#) & [Section 7, Paragraph 7.03](#))

- The asynchronous/self-study component of the blended learning course can be determined by using one of the following methodologies:
  1. Pilot Testing
  2. Word Count Formula

\*Note: ([Section 7, Paragraph 7.01](#)) 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). 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 instructional delivery method.

**1. Pilot Testing**

- The asynchronous/self-study component of the blended learning course can be calculated using the pilot testing method outlined in [Section 7, Paragraphs 7.02.1-7.02.4](#), & [Section 7 Paragraph 7.03](#).
- Calculation Steps:
  - Step 1. The completion times for each pilot tester are added together to find the sum.
  - Step 2: The sum is then divided by the number of testers
  - Step 3: Divide the answer from step 2 by 50 to determine the CPE credit for that portion of the course.
- There must be no less than 3 pilot testers; their knowledge levels must equal the program level of the course. For example, it would not be compliant to have pilot testers who hold an advanced knowledge level of the course content for a course which has a program knowledge level of basic. Those individuals would be overqualified, which would skew the measurement of CPE credits.
- The pilot testers must be independent of the course development team.
- The pilot testers must not be informed about the length of time the program is expected to take to complete.
- If the results of pilot testing are inconsistent and there are large discrepancies between the completion times, then the sample must be expanded or, if the inconsistent results are outliers, the inconsistent results must be eliminated.
- Please see [Section 7, Paragraph 7.02.1](#) for more information regarding requirements for courses whose target audience includes CPAs and non-CPAs.
- Please see [Section 7, Paragraph 7.02.3](#) for information regarding the requirement for re-pilot testing.



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- Please see [Section 7, Paragraph 7.02.4](#) for more information regarding requirements when pilot testing when the course is purchased from a vendor or other developer.

**Example:**

	<b><u>Completion Time in Minutes</u></b>
<b>Pilot Tester 1</b>	65
<b>Pilot Tester 2</b>	50
<b>Pilot Tester 3</b>	55
<b>Calculation Steps</b>	1. <u>Total Minutes Combined</u> = 65 + 50 + 55= 170 2. <u>Total Minutes Divided by the # of Testers</u> = 170/3= 56.66 3. <u>Previous Total Divided by 50</u> = 56.66/50= 1.13 CPE
Rounded down to the nearest one-fifth, half or whole credit= <b>1 CPE</b>	

**2. Word Count Formula**

[Section 7, Paragraphs 7.02.5 - 7.02.8](#) & [Section 7, Paragraph 7.03](#)

- The asynchronous/self-study component of the blended learning course can be calculated using the word count formula outlined in

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

- For all values added to this formula, be sure to exclude any information considered supplemental as outlined in [Section 7, Paragraph 7.01](#) & [Section 7, Paragraph 7.02.5](#).

**Example:**

	<b><u>Measurements &amp; Calculations</u></b>
<b>Required Reading</b>	1050 words
<b>Video Module Time</b>	50 minutes
<b>Total # of Questions</b>	15
<b>Word Count Formula</b>	$[(1050/180) + 50.0 + (15 * 1.85)]/50 = 1.67$
Rounded down to the nearest one-fifth, half or whole credit= <b>1.6 CPE</b>	



**Adding The Synchronous and Asynchronous Components Together**

- CPE credit for blended learning programs must equal the sum of the CPE credit determinations for the various completed components of the program. This determines the total recommended CPE credit for the entire program.
- This calculation also determines and proves which primary component applies to the blended learning course: primarily synchronous or primarily asynchronous. In primarily synchronous courses, the asynchronous component cannot constitute more than 25% of the program’s recommended CPE. ([Section 6, Paragraph 6.01.3](#))

**Example:**

Synchronous Portion of Course Recommended CPE Credits	540 minutes/50= <b>10.8 CPE</b>
Asynchronous Portion of Course Recommended CPE Credits	$[(1050/180) + 50.0 + (15 * 1.85)]/50 = 1.67 = $ <b>1.6 CPE</b>
Total Recommended CPE for the example course	$10.8 + 1.6 = $ <b>12.4 CPE</b>
Calculate 25% of the course (total CPE x 0.25= 25% of the course)	$12.4 \times 0.25 = $ <b>3.1 CPE</b> <b>1.6 CPE (Asynchronous) &lt; 3.1 CPE (25% of course)</b>

Asynchronous Portion of the Course accounts for less than 25% of the total program time (total CPE x 0.25= 25% of the course)	Yes As shown above, the asynchronous portion of the course is less than 25% of the total recommended CPE credit.	No
Primary Component of Blended Learning Course	Synchronous	Asynchronous

This Blended Learning course is primarily synchronous and is recommended for **12.4 CPE**.

\*For template examples of how this documentation should be formatted for submission, please see pages 5-8 of this document.

<b>Page 5</b>	Primarily Synchronous Program Using Pilot Testing
<b>Page 6</b>	Primarily Synchronous Program Using Word Count Formula
<b>Page 7</b>	Primarily Asynchronous Program Using Pilot Testing
<b>Page 8</b>	Primarily Asynchronous Program Using Word Count Formula



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**Primarily Synchronous Program Example Using Pilot Testing**

**Synchronous (Group) Portion Schedule:**

<b>CPE Determination Methodology:</b> Group portions are based on a 50-minute hour.	
<b>Week 1</b>	1.5 hours= 90 minutes
<b>Week 2</b>	1.5 hours= 90 minutes
<b>Week 3</b>	1 hour= 60 minutes
<b>Total</b>	240 Minutes/50= <b>4.8 CPE</b>

**Asynchronous (Self-Study) Portion Information:**

<b>CPE Determination Methodology:</b> Pilot Testing			
	<b>Tester's Knowledge Level</b>	<b>Course Program Knowledge Level:</b>	<b>Pilot Testers' Completion Time (in minutes)</b>
<b>Pilot Tester 1</b>	Average	Basic	65
<b>Pilot Tester 2</b>	Little	Basic	50
<b>Pilot Tester 3</b>	Average	Basic	55
<b>Calculation</b>	1. 65+50+55= 170 minutes 2. 170/3= 56.7 3. 56.7/50= 1.13		
<b>Total</b>	Rounded down to the nearest one-fifth, half, or whole credit: <b>1 CPE</b>		

**Finding Total Recommended CPE & Primary Component**

Synchronous Portion of Course Recommended CPE Credits	<b>4.8 CPE</b>	
Asynchronous Portion of Course Recommended CPE Credits	<b>1 CPE</b>	
Total Recommended CPE for the example course	<b>5.8 CPE</b>	
Calculate 25% of the course (total CPE x 0.25= 25% of the course)	5.8 x 0.25= 1.45 CPE <b>1 CPE (Asynchronous) &lt; 1.45 CPE (25%)</b>	
Asynchronous Portion of the Course accounts for less than 25% of the total program time (total CPE x 0.25= 25% of the course)	<b>Yes</b> As shown above, the asynchronous portion of the course is less than 25% of the total recommended CPE credit.	<b>No</b>
Primary Component of Blended Learning Course	Synchronous	Asynchronous
This Blended Learning course is primarily synchronous and is recommended for <b>5.8 CPE</b> .		



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**Primarily Synchronous Program Example Using Word Count Formula**

**Synchronous (Group) Portion Schedule:**

<b>CPE Determination Methodology:</b> Group portions are based on a 50-minute hour.	
<b>Week 1</b>	1.5 hours= 90 minutes
<b>Week 2</b>	1 hour= 60 minutes
<b>Week 3</b>	1 hour= 60 minutes
<b>Total</b>	210 Minutes/50= <b>4.2 CPE</b>

**Asynchronous (Self-Study) Portion Information:**

<b>CPE Determination Methodology:</b> Word Count Formula $[(\# \text{ of words}/180) + \text{actual audio/video duration time} + (\# \text{ of questions} * 1.85)]/50 = \text{CPE credit}$	
<b>Total # of words</b>	500
<b>Total Video Time</b>	30:00
<b># of Qualified Assessment Questions</b>	3
<b>Total</b>	$[(500/180) + 30.0 + (3 * 1.85)]/ 50= 0.77 \text{ CPE}$ Rounded down to the nearest one-fifth, half, or whole credit: <b>0.6 CPE</b>

**Finding Total Recommended CPE & Primary Component**

Synchronous Portion of Course Recommended CPE Credits	4.2 CPE	
Asynchronous Portion of Course Recommended CPE Credits	0.6 CPE	
<b>Total Recommended CPE for the example course</b>	<b>4.8 CPE</b>	
Calculate 25% of the course (total CPE x 0.25= 25% of the course)		
		4.8 x 0.25= 1.2 CPE 0.6 CPE (Asynchronous) < 1.2 CPE (25%)
Asynchronous Portion of the Course accounts for less than 25% of the total program time (total CPE x 0.25= 25% of the course)	<b>Yes</b> As shown above, the asynchronous portion of the course is less than 25% of the total recommended CPE credit.	<b>No</b>
Primary Component of Blended Learning Course	Synchronous	Asynchronous
This Blended Learning course is primarily synchronous and is recommended for <b>4.8 CPE</b> .		



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**Primarily Asynchronous Program Example Using Pilot Testing**

**Synchronous (Group) Portion Schedule:**

<b>CPE Determination Methodology:</b> Group portions are based on a 50-minute hour.	
<b>Session 1</b>	50 minutes
<b>Total</b>	50 Minutes/50= <b>1 CPE</b>

**Asynchronous (Self-Study) Portion Information:**

<b>CPE Determination Methodology:</b> Pilot Testing			
	<b><u>Tester's Knowledge Level</u></b>	<b><u>Course Program Knowledge Level:</u></b>	<b><u>Pilot Testers' Completion Time (in minutes)</u></b>
<b>Pilot Tester 1</b>	Above Average	Advanced	85
<b>Pilot Tester 2</b>	Above Average	Advanced	86
<b>Pilot Tester 3</b>	Extensive	Advanced	78
<b>Calculation</b>	1. $85+86+78= 249$ minutes 2. $249/3= 83$ 3. $83/50= 1.66$		
<b>Total</b>	Rounded down to the nearest one-fifth, half, or whole credit: <b>1.6 CPE</b>		

**Finding Total Recommended CPE & Primary Component**

Synchronous Portion of Course Recommended CPE Credits	1 CPE	
Asynchronous Portion of Course Recommended CPE Credits	1.6 CPE	
Total Recommended CPE for the example course	<b>2.6 CPE</b>	
Calculate 25% of the course (total CPE x 0.25= 25% of the course)	$2.6 \times 0.25= 0.65$ CPE <b>2.6 CPE (Asynchronous) &gt; 0.65 CPE (25%)</b>	
Asynchronous Portion of the Course accounts for less than 25% of the total program time (total CPE x 0.25= 25% of the course)	Yes	No As shown above, the asynchronous portion of the course is more than 25% of the total recommended CPE credit.
Primary Component of Blended Learning Course	Synchronous	Asynchronous
This Blended Learning course is primarily asynchronous and is recommended for <b>2.6 CPE</b> .		



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**Primarily Asynchronous Program Example Using Word Count Formula**

**Synchronous (Group) Portion Schedule:**

<b>CPE Determination Methodology:</b> Group portions are based on a 50-minute hour.	
<b>Week 1</b>	30 minutes
<b>Week 2</b>	30 minutes
<b>Week 3</b>	30 minutes
<b>Total</b>	90 Minutes/50= <b>1.8 CPE</b>

**Asynchronous (Self-Study) Portion Information:**

<b>CPE Determination Methodology:</b> Word Count Formula $[(\# \text{ of words}/180) + \text{actual audio/video duration time} + (\# \text{ of questions} * 1.85)]/50 = \text{CPE credit}$	
<b>Total # of words</b>	1250
<b>Total Video Time</b>	80:00
<b># of Qualified Assessment Questions</b>	25
<b>Total</b>	$[(1250/180) + 80.0 + (25 * 1.85)] / 50 = 2.66 \text{ CPE}$ Rounded down to the nearest one-fifth, half, or whole credit: <b>2.6 CPE</b>

**Finding Total Recommended CPE & Primary Component**

Synchronous Portion of Course Recommended CPE Credits	1.8 CPE	
Asynchronous Portion of Course Recommended CPE Credits	2.6 CPE	
Total Recommended CPE for the example course	1.8 + 2.6= <b>4.4 CPE</b>	
Calculate 25% of the course (total CPE x 0.25= 25% of the course)	4.4 x 0.25= 1.1 CPE <b>2.6 CPE (Asynchronous) &gt; 1.1 CPE (25%)</b>	
Asynchronous Portion of the Course accounts for less than 25% of the total program time (total CPE x 0.25= 25% of the course)	Yes	No As shown above, the asynchronous portion of the course is more than 25% of the total recommended CPE credit.
Primary Component of Blended Learning Course	Synchronous	Asynchronous
This Blended Learning course is primarily asynchronous and is recommended for <b>4.4 CPE</b> .		