



Program Content Development Policies Instructions

As part of the National Registry application process, applicants must submit Program Content Development Policies are required for submission with an application. The purpose of the Program Content Development Policies is to ensure that the organization understands the requirements as they relate to program content and knowledge levels, delivery systems, and content development as it relates to course authors/developers, reviewers, and the inclusion of measurable learning objectives. **We are looking for general overall policies and not specific policies associated directly with the program you have submitted with the application.** Please see below for more information and guidelines for these components.

*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.

Program Content & Knowledge Level Policy

The Program Content & Knowledge Level Policy satisfies the requirements of [Section 3, Paragraphs 3.01.1, 3.02,](#) and [3.02.1](#). The NASBA Registry must ensure that its sponsors recognize the approved knowledge levels for course description and knows which require prerequisites and advance preparation. The expectation for this policy is that the organization will outline the five NASBA approved knowledge levels (basic, intermediate, advanced, overview & update) recognized in the [2026 Standards](#) and identify which have prerequisite and advance preparation requirements. If the organization does not anticipate offering programs spanning across all five approved NASBA knowledge levels, the requirement remains that they should all be clearly stated within this policy. Program sponsors should make every attempt, to the extent possible, to align program content and knowledge level with the backgrounds of the intended participants. Identifying the knowledge level helps potential participants determine if the program is appropriate for their developmental needs. 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 determine whether they qualify for the program. For Basic and Overview programs, prerequisite education or experience and advance preparation should be noted if applicable; otherwise, the course announcement or descriptive/promotional materials should state “none.” This policy ensures that the organization will identify the appropriate knowledge level and preparation needed for the intended participants of each program.



Prerequisites vs. Advance Preparation: What's the Difference?

Course prerequisites and advance preparation are separate disclosures and should be addressed independently.

Course prerequisites reference specific content knowledge that a participant must have exposure to prior to enrolling in a program. This prior knowledge may have come from formal education, or practical real-life experiences.

The identified advanced preparation for a course references anything that the participant must have in place prior to beginning an enrolled program. This could include specific computer programs or platforms or acquiring specific materials needed to complete the course. Pre-reading requirements for participants to complete before the program begins should also be listed in this section.

Content Development Policy

The organization must submit a Content Development Policy. This policy is specific to satisfying the requirements of [Section 4, Paragraphs 4.01.1, 4.02, and 4.03.1](#). The expectation for this policy is that the organization will state that all programs will be developed by individuals or teams having expertise in the subject matter. Qualified instructors include individuals and technology-assisted mechanisms capable of delivering intended program content and fostering a learning environment. Technology may assist in instruction but must not override the judgement of the human instructor. If technology is used in the development of a program, the program content developer is responsible for reviewing the content for accuracy. The policy must also include acknowledgement of the specific content development requirements as they apply to programs having auditing, accounting, or taxes fields of study. This involvement can apply to a program author/developer or the program reviewer. If the organization does not offer programs in accounting, auditing, or taxes, the policy may state that these field-specific requirements are not currently applicable and will be addressed before such programs are offered.

Content Review Policy

The organization must submit a Content Review Policy. This policy is specific to satisfying the requirements of Section 4, [Paragraphs 4.02 and 4.02.1](#). The expectation for this policy is that the organization will state that all programs are reviewed by qualified individuals other than those who developed the courses. Program reviewers must be individuals or teams qualified in the subject matter. These reviews must occur before the first presentation of the materials and again after each significant revision of the program. As in the Content Development Policy explained above, the statement must also include acknowledgement of the specific content development requirements as they apply to programs having auditing, accounting, or taxes fields of study. This involvement can apply to a program author developer or the program reviewer. If the organization does not anticipate offering programs in the auditing, accounting, or



taxes fields of study, the requirement remains that this information must be clearly stated within this policy.

Learning Objectives Policy

The organization must submit a Learning Objectives Policy. This policy is specific to satisfying the requirements of [Section 3, Paragraph 3.01](#). The expectation for this policy is that the organization will state that all programs are created based on measurable 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, the organization must consider the program's knowledge level and prerequisite education/experience for the learning activity. The use of vague verbiage (learn, understand, know) within the learning objectives should be avoided; rather, they should articulate what the participant will be able to do upon course completion.



Program Content Development Policies Template

*Applicants may use the sample language below or provide equivalent policy language that demonstrates how the organization meets the applicable Standards. The sample language is not intended to be the only acceptable format.

Program Content & Knowledge Level Policy Sample Text:

Policies can vary in how they are presented. If you prefer a paragraph format, please see the sample text below:

[The Organization Name]’s Program Content & Knowledge Level Policy is designed to support compliance with [Section 3, Paragraphs 3.01.1, 3.02, and 3.02.1](#). [The Organization Name] analyzes program content and determines the appropriate knowledge level for each program offered. Program knowledge levels consist of basic, intermediate, advanced, overview, and update. [The Organization Name] also identifies prerequisite and advance preparation needs as applicable to each program. All programs identified as intermediate, advanced, or update will list prerequisite education or experience needed. For programs identified as basic or overview which do not necessitate prerequisites, [The Organization Name] will state, “none” in the program descriptive/promotional materials.

Policies can vary in how they are presented. If you prefer a listed format, please see the sample text below:

Program Content & Knowledge Level Policy: [Section 3, Paragraphs 3.01.1, 3.02, and 3.02.1](#)

[The Organization Name] meets these requirements by:

- Analyzing program content and determining the appropriate knowledge level for each program offered.
- Assigning an appropriate knowledge level to each program. [The Organization Name] will use the knowledge levels recognized in the [2026 Standards](#) identified in the table below.
- Identifying necessary prerequisites as they apply to the knowledge levels outlined in the table below.

Knowledge Level	Prerequisites
Basic	Identify if applicable; otherwise state “none.”
Intermediate	Clearly identify prerequisite education, experience, and advance preparation.
Advanced	Clearly identify prerequisite education, experience, and advance preparation.
Overview	Identify if applicable; otherwise state “none.”
Update	Clearly identify prerequisite education, experience, and advance preparation.



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Knowledge Level	Advanced Preparation
Basic	Identify if applicable; otherwise state “none.”
Intermediate	Clearly identify prerequisite education, experience, and advance preparation.
Advanced	Clearly identify prerequisite education, experience, and advance preparation.
Overview	Identify if applicable; otherwise state “none.”
Update	Clearly identify prerequisite education, experience, and advance preparation.

Content Development Policy Sample Text:

Policies can vary in how they are presented. If you prefer a paragraph format, please see the sample text below:

[The Organization Name]’s Content Development Policy is designed to support compliance with [Section 4, Paragraphs 4.01.1, 4.02, and 4.03.1](#). Courses are developed by individuals or teams having expertise in the subject matter. Expertise may be demonstrated through practical experience and education. The participation of at least one licensed CPA (in good standing and holding an active license or the equivalent of an “active” 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 license or the equivalent of an “active” license in a U.S. jurisdiction) is required in the development of each program in 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.

Policies can vary in how they are presented. If you prefer a listed format, please see the sample text below:

Content Development Policy: [Section 4, Paragraphs 4.01.1, 4.02, and 4.03.1](#)

[The Organization Name] meets these requirements by affirming:

- Courses are developed by individuals or teams having expertise in the subject matter. Expertise may be demonstrated through practical experience and education.
- For courses with Auditing or Accounting fields of study the participation of at least one licensed CPA (in good standing and holding an active license or the equivalent of an “active” license in a U.S. jurisdiction) is required in the development of every program.
- For courses with a Taxes field of study the participation of at least one licensed CPA, tax attorney, or IRS enrolled agent (in good standing and holding an active license or the equivalent of an “active” license in a U.S. jurisdiction) is required in the development of each program. 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.

Content Review Policy Sample Text:

Policies can vary in how they are presented. If you prefer a paragraph format, please see the sample text below:

[The Organization Name]’s Content Review Policy ensures compliance with [Section 4, Paragraphs 4.02](#) and [4.02.1](#). Programs are reviewed by qualified people other than those who developed the programs. Individuals or teams qualified in the subject matter must review programs. These reviews must occur before the first presentation of the materials and again after each significant revision of the program. The participation of at least one licensed CPA (in good standing and holding an active license or the equivalent of an “active” 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 license or the equivalent of an “active” license in a U.S. jurisdiction) is required in the development of each program in 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.

Policies can vary in how they are presented. If you prefer a listed format, please see the sample text below:

Content Review Policy: [Section 4, Paragraphs 4.02](#) and [4.02.1](#)

[The Organization Name] meets these requirements by affirming:

- Programs are reviewed by qualified people other than those who developed the programs.
- Individuals or teams qualified in the subject matter must review programs.
- Reviews must occur before the first presentation of the materials and again after each significant revision of the program.
- For courses with Auditing or Accounting fields of study the participation of at least one licensed CPA (in good standing and holding an active license or the equivalent of an “active” license in a U.S. jurisdiction) is required in the development of every program.
- For courses with a Taxes field of study the participation of at least one licensed CPA, tax attorney, or IRS enrolled agent (in good standing and holding an active license or the equivalent of an “active” license in a U.S. jurisdiction) is required in the development of each program.
- 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.



Learning Objectives Policy Sample Text:

Policies can vary in how they are presented. If you prefer a paragraph format, please see the sample text below:

[The Organization Name]’s Learning Objective Policy is designed to support compliance with [Section 3, Paragraph 3.01](#). [The Organization Name] embeds relevant and measurable learning objectives and outcomes within every program. Learning objectives avoid the use of vague verbiage (learn, understand, know), are measurable, and articulate what the participant will be able to do upon course completion.

Policies can vary in how they are presented. If you prefer a listed format, please see the sample text below:

Learning Objectives Policy: [Section 3, Paragraph 3.01](#)

[The Organization Name] meets these requirements by affirming:

- Measurable learning objectives and outcomes are embedded in every program.
- Learning objectives should use measurable action verbs and should avoid the use of vague verbs, such as “learn,” “understand,” or “know,” when those verbs do not describe observable participant performance.
- Learning objectives are measurable.
- Learning objectives articulate what the participant will be able to do upon course completion.