



NASBA

2024 to 2026 Standards: Crossing the Bridge Together Session 1

Agenda

- Part 1
 - Transition Process Overview
 - What Has Changed from the 2024 to 2026 Standards?
 - Resources
- Part 2
 - Group Program Revisions
- Webinar Series Sessions 2 & 3
 - QAS™ self study
 - Nano Learning
 - Blended Learning

Questions?

- Input your questions into the Q & A box
- Slide Deck & Summary Documents Provided

Learning Objectives

- Identify the 2024 to 2026 Standards Transition Process
- Distinguish what changes were made in the revision of the 2024 to 2026 Standards
- Identify available resources on the Registry website

Learning Objective

- Identify the changes made in the 2026 Standards revisions as they apply to the group delivery method; specifically relating to:
 - Participant Engagement
 - Completion Verification
 - Program Measurement requirements

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

Jointly issued by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA)

August 2026

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Transition Process Overview

Standard Transition Plan

Delivery Method	Status	Deadline
Group, Self Study, & Blended Learning	Initial/ADM Apps	8-1-26
Group, Self Study, & Blended Learning	• In Development • Being Published for the First Time	3-1-27
Group, Self Study, & Blended Learning	Existing Before 7-31-26	11-1-28

Standard Transition Plan Acknowledgement Statement

- Sponsor name and NASBA sponsor ID
- Delivery method or delivery methods being transitioned
- Effective date of transition
- Acknowledgment that the related 2026 Standards will be applied consistently



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**What Has Changed from
the 2024 to the 2026
Standards?**

Term Definitions

Removed	Updated	Retained	New
• Elements of Engagement • Evaluative Feedback • Group Internet Based Program • Group Live Program • Independent Study • Instructional Delivery Methods • Learning Contract • Program of Learning • Reinforcement Feedback • Social Learning	• Group Program • Instructional Strategies • Content Reinforcement Tools • Content Reviewer • CPE Program Sponsor (sponsor) • Self Study Program • Synchronous • Word Count Formula	• Adaptive Learning Self Study Program • Advanced • Asynchronous • Basic • Blended Learning Program • Continuing Professional Education (CPE) • CPE credit • Intermediate • Learning Activity • Learning Objectives • Nano Learning Program • Overview • Pilot Test • Pre-program Assessment • Professional Competence • Qualified Assessment • Subject Matter Expert • Update	• Feedback • Formal Learning Program • Instructor • Learning Program • Completion Verification • Participant Engagement • Review Questions • Traditional Self Study Learning Program

2026 Technology Considerations

- **Instructor Types**

- Human

- Responsible for delivering accurate content and fostering an effective learning environment

- Technology assisted teaching mechanism

- Must support, not override a qualified human instructor

Formal Learning Programs

2024 Delivery Methods	2026 Delivery Methods
Group Live	Group
Group Internet Based	QAS™ Self Study
QAS™ Self Study	Nano Learning
Nano Learning	Blended Learning
Blended Learning	

Descriptive/Promotional Materials

2024	2026
Type of delivery method	Type of formal learning program

Certificate of Completion

2024	2026
Type of delivery method	Type of formal learning program
Sponsor identification number	NASBA sponsor identification number

Standard No. 23. CPE program sponsors must provide program participants with documentation (electronic or paper) of their participation (certificate of completion), which includes the following:

- CPE program sponsor name
- Participant's name
- Course title
- Date offered or completed
- If applicable, location
- **Type of instructional delivery method used**
- Amount of CPE credit recommended by field(s) of study
- **Sponsor identification number**
- State registration number, if required by the state boards
- NASBA time statement stating that CPE credits have been granted on a 50-minute hour
- Any other statements required by boards of accountancy

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

Formal Learning Program/Delivery Method

2026 Delivery Methods
Group
QAS™ Self Study
Nano Learning
Blended Learning

- 1. Independent Study**
- 2. College/University Courses**

Resource

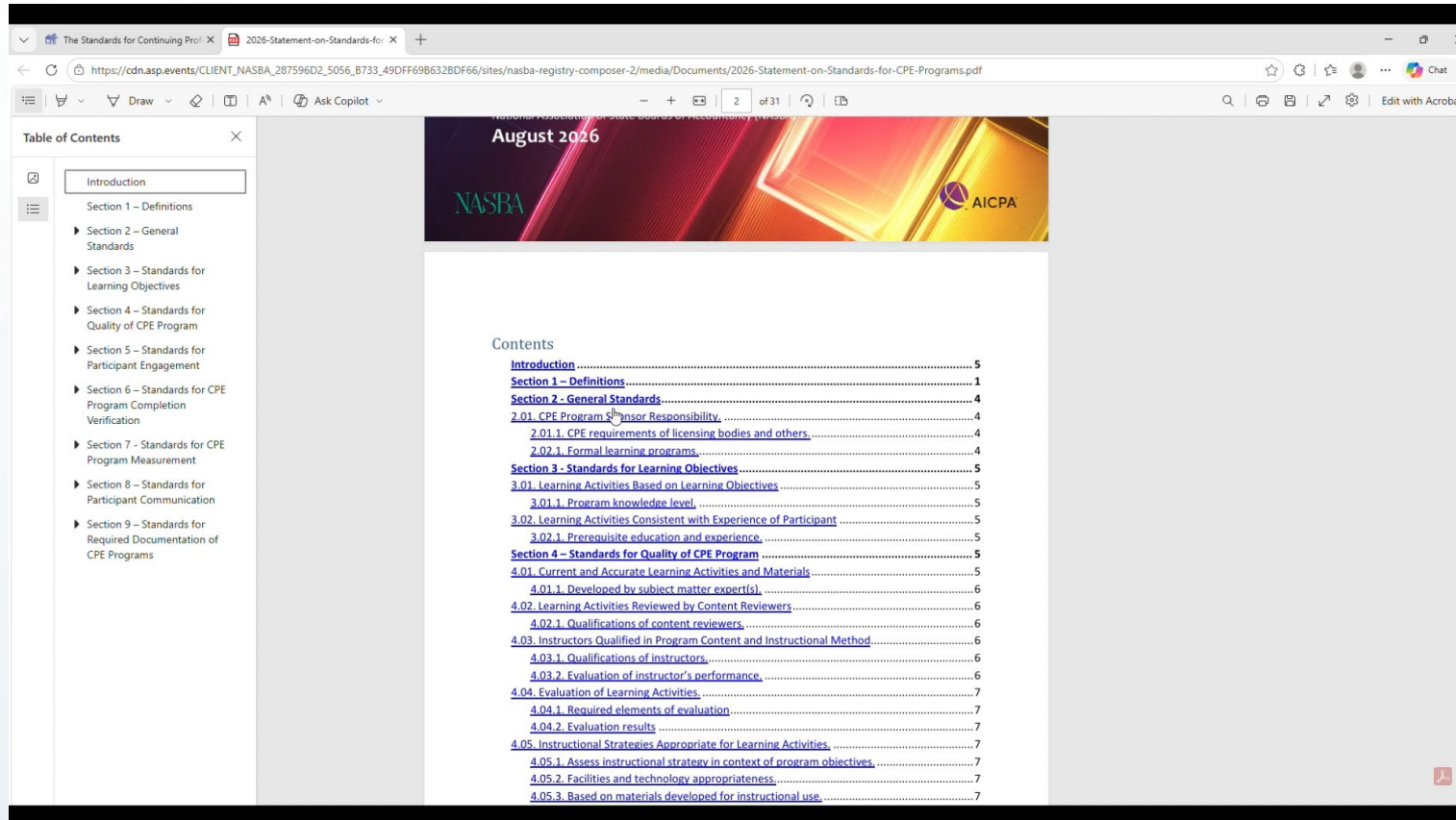
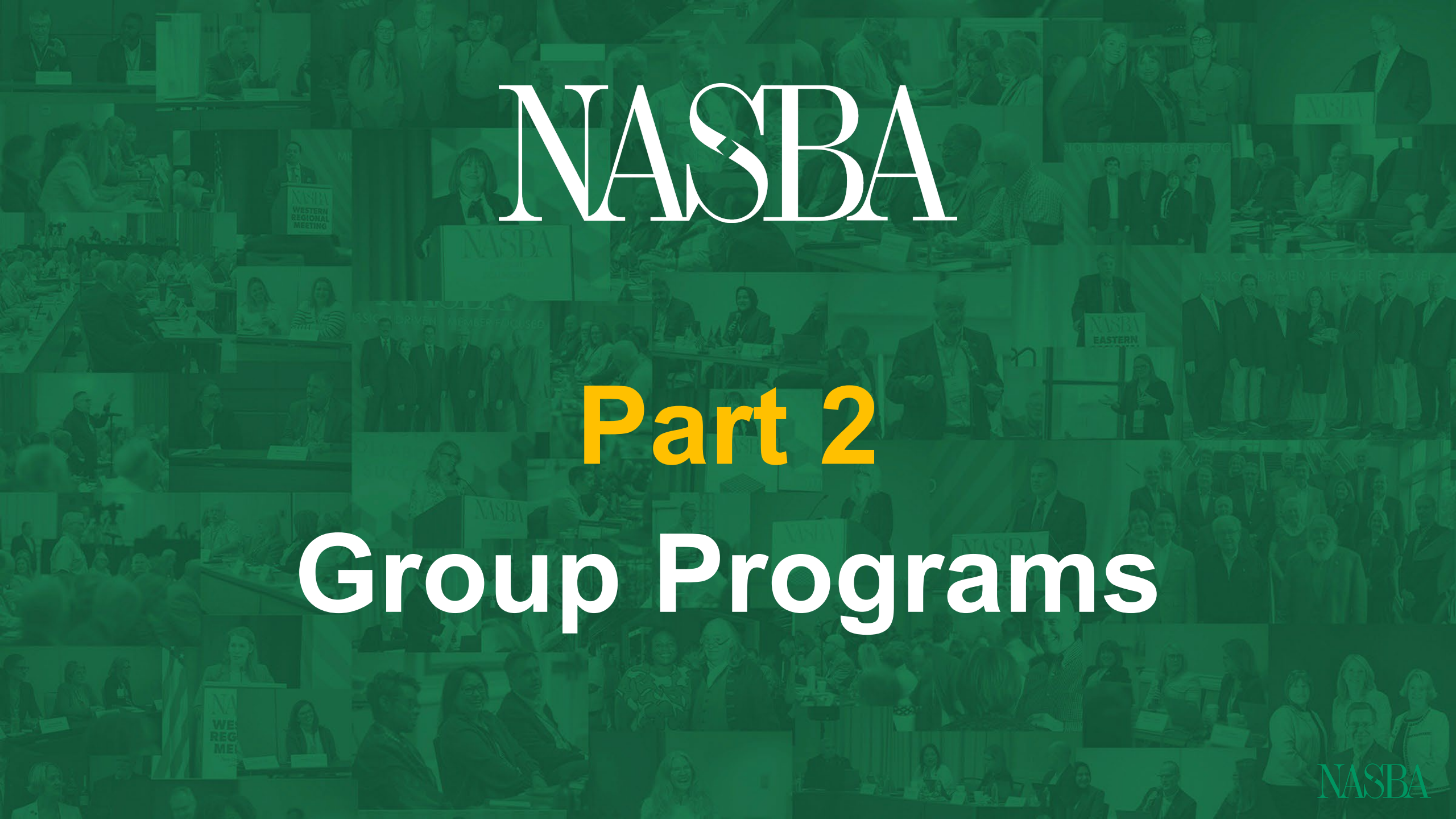


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Part 2

Group Programs

The background is a dense, green-tinted collage of numerous small photographs. These photos depict various scenes from professional events, including people seated at round tables in a conference hall, individuals standing at podiums during presentations, and groups of people posing for group photos. Some of the visible text within the collage includes "NASBA WESTERN REGIONAL MEETING", "CLASSIC-DRIVEN MEMBER FOUNDED", and "NASBA EASTERN REGIONAL".

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New Terminology

New Terminology

- **Participant Engagement**

- Level of attention, involvement, interest and active participation demonstrated during the learning process
- Interactive content, group discussions, hands-on activities, simulations, case studies, review questions, and personalized learning paths

New Terminology

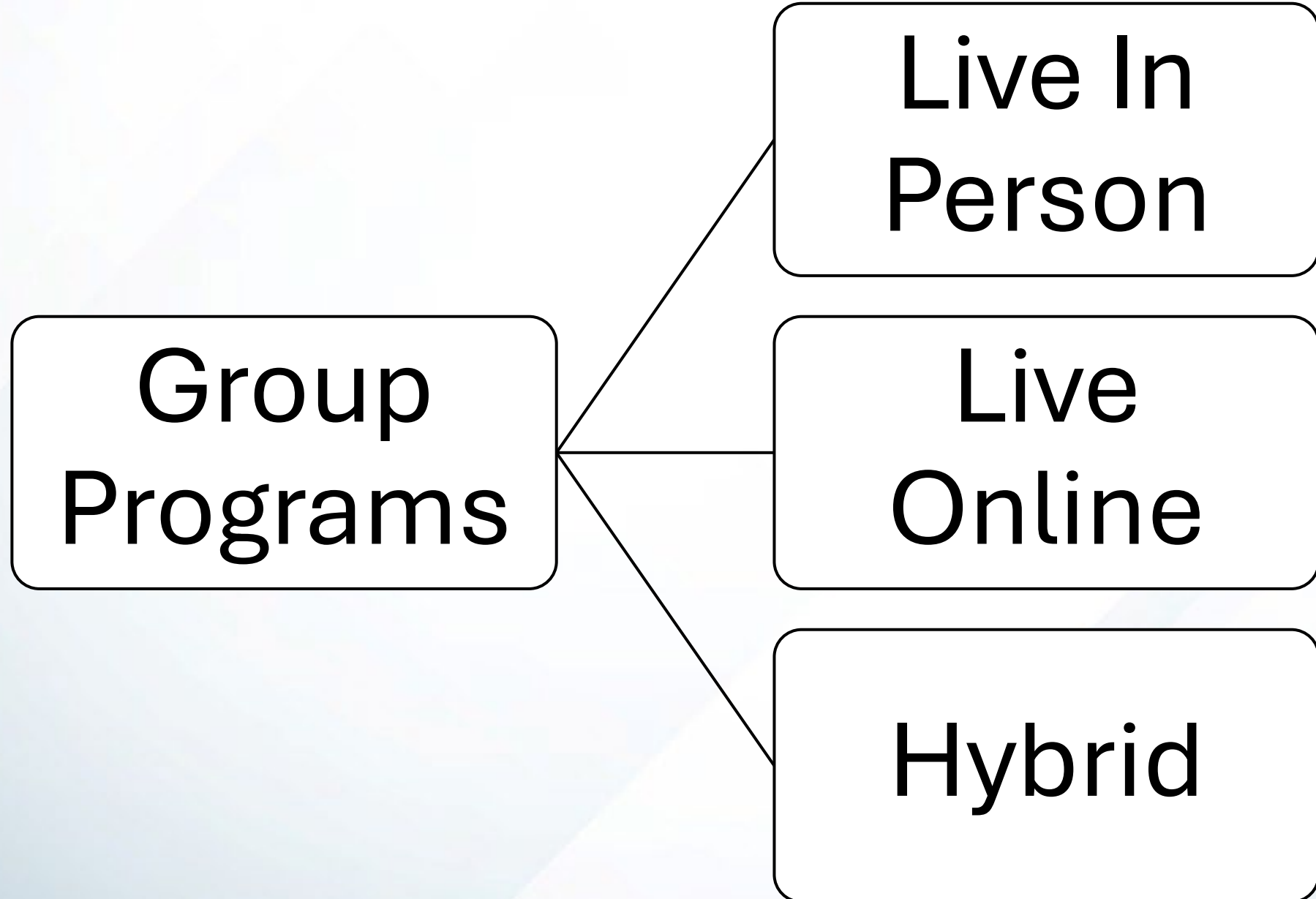
- **Completion Verification**

- Group & Blended Learning: process to verify and monitor individual attendance
- Self Study & Blended Learning: process to verify individual program completion and assign the correct number of CPE credits

New Terminology

- **Program Measurement**
 - Process to establish actual program length by using the correct calculation of CPE credits for programs

Group Program Settings





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Participant Engagement

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.

2024	2026
Elements of Engagement (group live)	Participant Engagement (group)

**Participant
Engagement**

```
graph LR; A[Participant Engagement] --- B[Live In Person]; A --- C[Live Online]; A --- D[Hybrid]
```

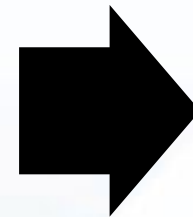
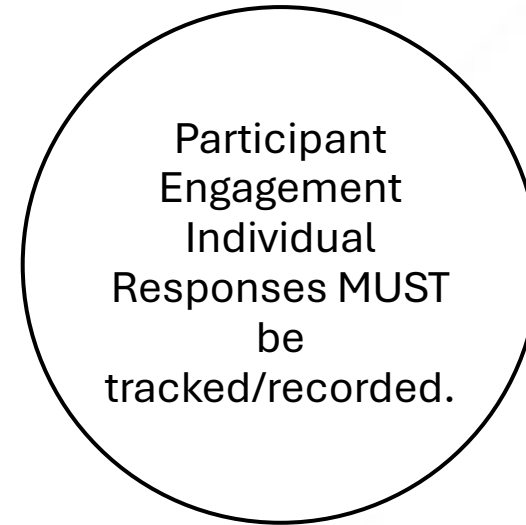
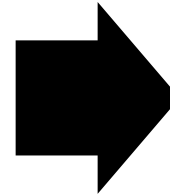
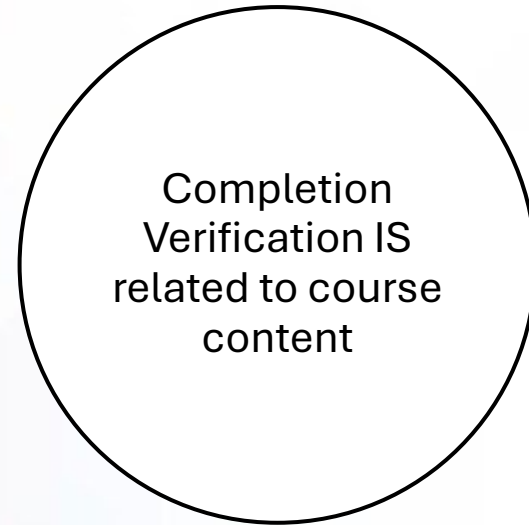
**Live In
Person**

Live Online

Hybrid

Participant Engagement

1 Participant Engagement per CPE credit



Types of Participant Engagement

- **Group discussion**
- **Polling Questions**
- **Instructor-posed question with time for participant reflection**
- **Case Studies**
- **Simulations/Role Play**
- **Hands-on Activities/Application of Skills or Tools**
- **Shared Whiteboards/Discussion Boards**
- **Virtual Breakout Rooms**
- **Collaboration with Other Participants**
- **Demonstration**
- **Fill in the Blank Handouts**
- **Q&A Sessions**

Resource

Sample Templates - NASBA Regist... X

https://www.nasbaregistry.org/registry-forms--policies/sample-templates

ABOUT THE REGISTRY ▾ REGISTRY FORMS & POLICIES ▾ STANDARDS RESOURCES ▾ CPE REQUIREMENTS BEST PRACTICES ▾



Group Live

- [Descriptive Promotional Material](#)
- [Certificate of Completion](#)
- [Course Evaluation Instructions & Templates](#)
- [Program List Template](#)
- [Program List Instructions](#)
- [Administrative Policies](#)
- [Program Content Development Policies Instructions & Examples](#)
- [Group Live Applicant Checklist](#)





Group Internet Based

- [Descriptive Promotional Material](#)
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QAS™ Self Study

- [Descriptive Promotional Material](#)
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- [Administrative Policies](#)
- [Pilot Test Form](#)
- [Word Count Formula Form](#)
- [Program Content Development Policies Instructions & Examples](#)
- [QAS™ Self Study Applicant Checklist](#)



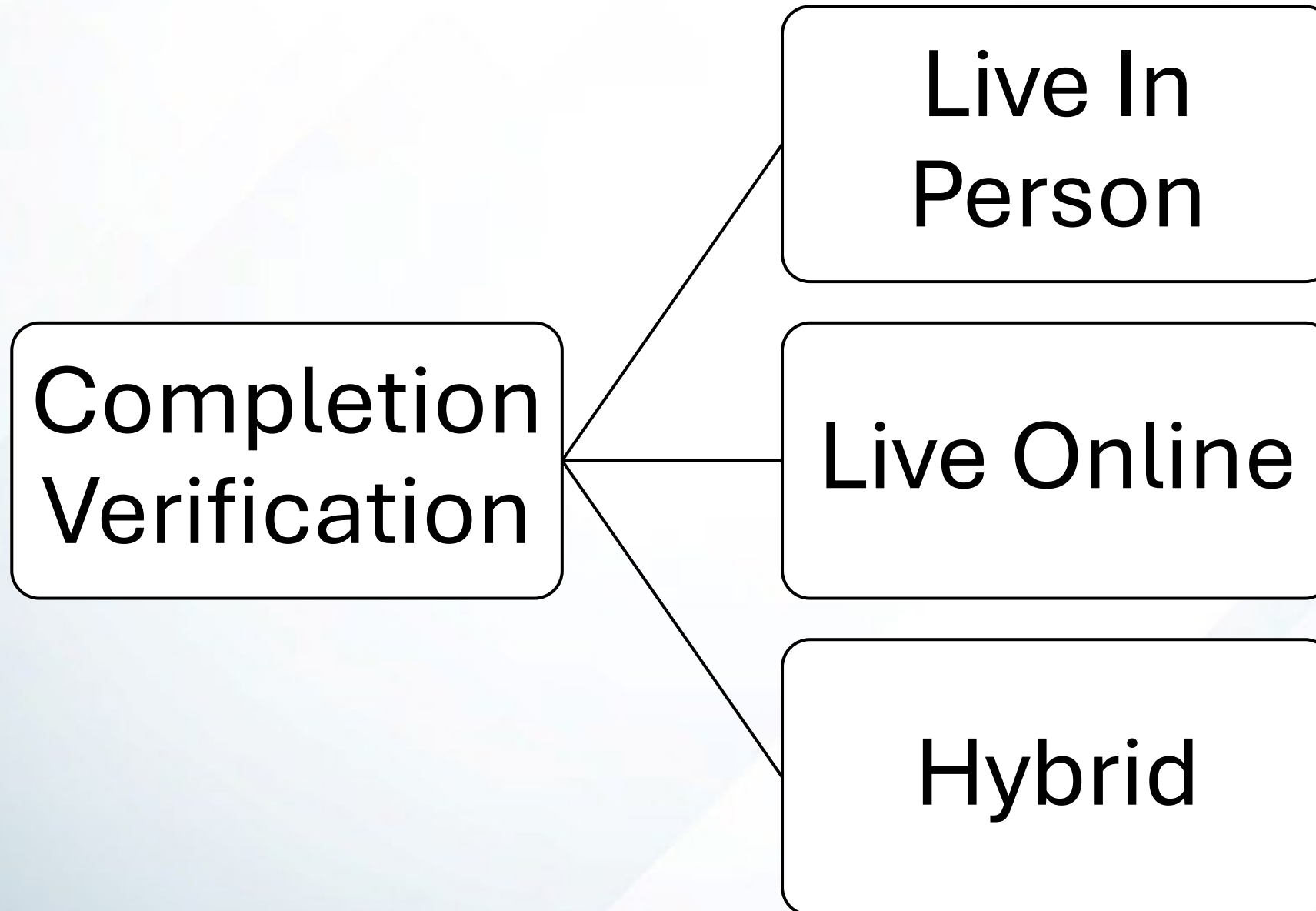


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Completion Verification

- **Individual Presence**
- **Duration of Individual Presence**

2024	2026
Attendance Policy (group live)	Completion Verification (group)
Monitoring Mechanisms (group internet based)	



Completion Verification

Technology
Based Methods

Non-Technology
Methods

Completion Verification

Technology Based Methods

- 3 per CPE credit
- 2 for 0.5 CPE credit
- Lack Predictability

Section 6, Paragraph 6.01.1

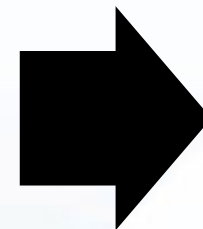
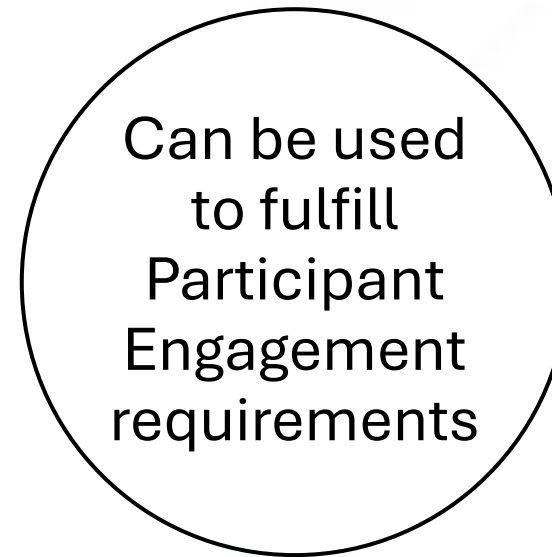
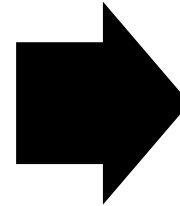
Additional Credit	Additional Monitoring Mechanisms
0.2	0
0.4	1
0.5	2
0.6	2
0.8	3
Next full credit	3

Completion Verification

Non-Technology Based Methods

Plan in Place Must Describe:

- How attendance/participation is monitored
- Who is responsible for verification
- What records are retained
- How the organization determines the amount of CPE credit awarded to participants



Completion Verification Examples

Technology Based Methods

Technology tools:

- QR Codes
- Key Words/Codes
- Polling Questions
- Electronic Badging
- Platform-Based Attendance Prompts

Non-Technology Based Methods

Registration Records:

- Sign-in sheet noting late arrivals, early departures, or elongated breaks
- Attendance Logs

Monitoring and Oversight

- **Non-Technology Based Methods**
 - Real Time Monitoring
 - Instructor
 - Attendance Monitor
 - Ratios:
 - 25:1 for Instructors
 - 100:1 for designated attendance monitor
- **Technology Based Methods**
 - 3 per CPE credit

Resource

Sample Templates - NASBA Regist... X

https://www.nasbaregistry.org/registry-forms--policies/sample-templates



Group Live

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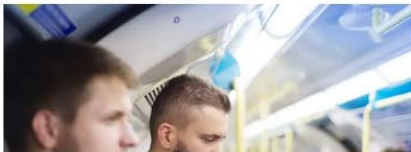
Group Internet Based

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Program Measurement

Program Measurement

2024	2026
• 1 CPE minimum before incremental increases	• 0.5 CPE can be awarded initially • Must still have 1 CPE minimum before incremental increases

Program Measurement

0.5 CPE ✓

0.6 CPE ✗

0.8 CPE ✗

1.0 CPE ✓

1.2 CPE ✓

1.4 CPE ✓

Recap

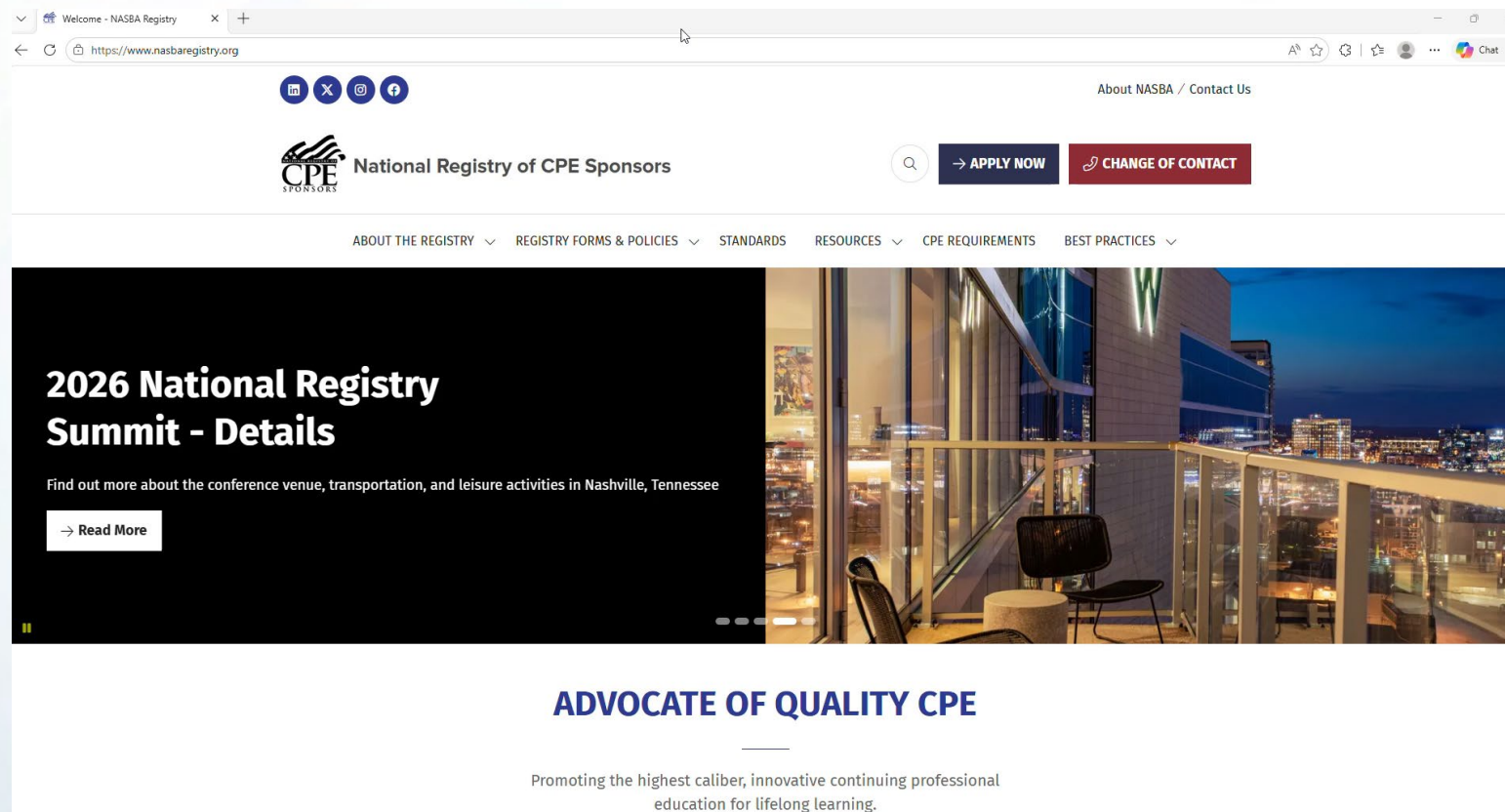
- Standards Transition Process
- 2026 Standards Changes
 - All delivery methods
 - Group Specific Changes
- Registry Website Resources



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Resources

Resource



Resource

