Blended Learning Application Checklist

This checklist has been created as an aid for all applicants to use when preparing/developing a course for review and is based on the 2024 Statement on Standards. The checklist contains the main components used by the Registry team when considering a Blended Learning application. Additionally, helpful tips and hyperlinks are provided where applicable so that you can easily utilize all templates and resources provided on our website. Using this checklist prior to course submission will help ensure your program's compliance with the Standards.

1. Learning activities include one of the acceptable subject areas to maintain or improve the professional competency of a CPA. *Standards No. 4, No. 12, and No. 23 and Field of Study Classification*	

*For more information about the fields of study category, follow this <u>direct link</u> to the Registry website or go directly to the document <u>here.</u>

☐	The field of study is appropriate for the content of the course materials.

2. Guide the participants through a program of learning. *Standards for CPE Program Development, Standard No. 11-01.*	

☐	The course was designed for instructional use.
☐	Course materials are cohesive and reflect a well-planned design from start to finish.
☐	Participants are provided with: ☐ Course Instructions (regarding what must be completed or achieved during each component to earn CPE credits) should include information regarding: • Synchronous and asynchronous portions of the course • Table of contents/outline of course topics • Identify any homework • The group setting schedule and attendance requirements (including a statement that attendance will be monitored during the live portion) • Identify any advanced preparation needed • Identify any prerequisites needed • State that the qualified assessment must be passed with at least a 70% within one year of course enrollment • Identify the total CPE that will be earned
☐	Multiple instructional methods are utilized in the course. Examples of this include: • Lectures • Discussions • Guided Practice • Reading • Games • Case Study
☐	Various levels of guidance are provided within the course. Examples of this include: • Individual (self-study, nano) • Instructor Led (group live, group internet based) • Group Learning (group live, group internet based)
☐	The course is based on measurable learning objectives.

3. Develop and execute activities in a manner consistent with the prerequisite education, experience, and/or advance preparation of participants. *Standards for CPE Program Development, Standard Nos. 2 & 3.*

☐	The knowledge level of the course has been identified. ☐ Basic ☐ Intermediate ☐ Advanced ☐ Overview ☐ Update
☐	All assumed knowledge has been clearly identified in precise language as a course prerequisite.
☐	All required advanced preparation has been clearly identified in precise language for the participants.

4. Clearly defines learning objectives and demonstrates a clear plan of study with materials that are specifically developed for instructional use in a self-study environment. *Standards for CPE Program Development, Standard No. 2 & No. 11.*

	*For best practices about Learning Objectives, follow this direct link to the Registry website and click on the drop down titled, "Learning Objectives."
☐	Learning objectives articulate the professional competence that can be achieved by participants. (If unsure, see the "Note on Learning Objectives," below.)
☐	Learning objectives are relevant for the learning activity.
☐	The program is developed in a manner consistent with the learning objectives.

A Note on Learning Objectives
Learning Objectives should clearly indicate the abilities that the learner will be able to exhibit upon completion of the course. If the action cannot be measured using the chosen assessment format (most often multiple-choice) the objective language should be edited. For example, a learning objective such as *Explain/Describe how to use the ABC ranking method to group clients based on their profitability and importance to the firm* is difficult to assess in a multiple-choice format. "Explain/Describe," indicates an outcome that participants would be able to present information in either speech or in writing. While the learning activities may include exercises that allow the participant to practice these activities, a multiple-choice formatted qualified assessment cannot accurately measure this achievement. For the CPE sponsor to be able to assess whether the participant successfully achieved this type of outcome, essay questions or activities would need to be included in the qualified assessment.

Below is an example that illustrates the difference between poorly defined objectives and learning objectives that clearly articulate the knowledge, skills and abilities to be achieved. Some examples of poorly defined objectives:

- *Be familiar with the basic levels in an organization*
- *Know the types of strategic plans developed at each level*
- *Understand the organizational strategic planning process*
- *Learn the four steps in the organization strategic planning process*

These objectives do not indicate observable behaviors which makes assessment of their mastery impossible. To confirm mastery, what is meant by "know," "learn," or "understand" should be clearly defined in measurable terms.

The following performance objectives are good examples of the use of observable behaviors. *After completing this course you will be able to:*

- Differentiate between the three basic levels in an organization
- Identify the six types of strategic plans
- Recognize the strategic plan with the appropriate organization level
- Define the four steps in the organization strategic planning process

Bloom's Taxonomy and following the SMART format for goal writing can be helpful points of reference when deciding on the action verb needed for each learning objective. Be sure that the chosen verbs within the learning objectives can be measured using the chosen qualified assessment format for the asynchronous portion of the course.

Some verbiage recommendations which tend to be measurable by multiple-choice questions are:

- Identify
- Recognize
- Differentiate
- Distinguish between
- Define
- Evaluate
- Assess

The use of the following verbs is discouraged in learning objectives which are tested by multiple-choice assessments (asynchronous portion of course), as the measurement of such would indicate that the learner would need to demonstrate mastery through the use of spoken word, short answer, or case study format and observed by a live instructor. While the course itself may have activities supporting these objectives, the multiple-choice format of the qualified assessment cannot measure these goals. When writing the course learning objectives, please avoid their use.

- Explain
- Describe
- Discuss
- Demonstrate
- Design

- Summarize
- Enforce
- List

The use of the following verbs is discouraged in learning objectives for any type of course as they are vague and do not articulate specific abilities that the learner should be able to do upon course completion. When writing the course learning objectives, please avoid their use.

- Understand
- Know
- Learn
- Become familiar with
- Abide by
- Use

5. Require the program sponsor to be qualified in the subject matter. *Standards for CPE Program Development, Standard No. 4 - 01.*	
☐	The course author/developer is qualified in the subject matter.
☐	The course author is qualified in self-study instructional methods. (This is proven by expertise demonstrated through practical experience or education.)
☐	The course publication/revision/review date is included in the course material.
*For best practices about the course publication/revision/review date, follow this <u>direct link</u> to the Registry website and click on the drop down titled, "Course Publication, Revision or Review Date."	
☐	The course was created specifically by/for the applicant.
	☐ Yes
	☐ No If no, was the course purchased from a Registry approved Sponsor? ☐ Yes 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 Standard No. 24. ☐ No 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 Standard No. 24.

6.	**Use activities, materials, and delivery systems that are current, technically accurate, effectively designed, and free of grammatical errors.** *Standards for CPE Program Development, Standard No. 4 & No. 5.*

☐	The course is technically accurate. (For technical fields of study: Taxes, Accounting, Auditing)
☐	All qualified assessment questions are technically accurate. (For technical) fields of study: Taxes, Accounting, Auditing)
☐	The course materials are grammatically correct.
☐	The course reviewer is independent of the course development team.
☐	The course reviewer is qualified in the subject matter.
☐	The course reviewer or author/developer is a CPA, tax attorney, or IRS Enrolled Agent and has been involved in the development of the program (either as author/SME or reviewer). (For Accounting, Auditing and Taxes courses only) The course is reviewed by a subject matter expert every one to two years.
☐	The course publication/revision/review date is included in the course material.

7. Programs must use instructional methods that clearly define learning objectives and guide the participant through a program of learning. *Standards for CPE Program Presentation, Standard No. 11.*

☐	The course has a primary component of either Synchronous (group) or Asynchronous (self-study).
	☐ **Synchronous (group):**
	☐ The leader of the group component is qualified in the field of study.
	☐ If the course contains pre-program, post-program or homework assignments, they do not constitute more than 25% of the total CPE credits offered. Proof of this must be provided.
	☐ If the course contains pre-program, post-program or homework assignments, they relate to the course learning objectives. Provide a statement explaining how this is true.
	☐ If the course contains pre-program, post-program or homework assignments, they enhance the learning from the group segment. Provide a statement explaining how this is true.
	☐ **Asynchronous (independent study):**
	☐ The leader of the asynchronous component is qualified in the field of study.
	☐ The course contains a synchronous (group) component.
	☐ The content from the synchronous (group) component relates to the course learning objectives.
	☐ The content from the synchronous (group) component enhances the learning from the asynchronous component. Provide a statement explaining how this is true.
	☐ The program contains a qualified assessment.
	☐ Participants are required to pass the qualified assessment with a minimum of 70% and the requirement is clearly indicated to the participants.
	☐ The qualified assessment confirms at least 75% of the learning objectives have been achieved.

8. CPE credit for blended learning programs must equal the sum of the CPE credit determinations for the various completed components of the program. *Standards for CPE Program Measurement, Standard No. 16, 17, 19.*	
☐	If a pre-program assessment was used in the course: ☐ The number of questions was not used in the determination of the recommended CPE. AND ☐ Pre-program assessment questions are not repeated in the qualified assessment for the course.
☐	**CPE Calculation Methodology:** Credits are determined by adding the Synchronous (group) portion CPE credits with the Asynchronous portion CPE credits for a total recommended CPE credit.
	For Synchronous (group) portions of the course: ☐ CPE credits are determined by the actual duration time of the group portion of the course (based on a 50 minute hour)
	For Asynchronous portions of the course, choose one of the following methods:

☐ Pilot Testing:

*Visit the Registry website for Blended Learning Templates or go directly to the following link for guidelines and an example: Pilot Test Form

Blended Learning

- Descriptive Promotional Material
- Certificate of Completion
- Course Evaluation Instructions & Templates
- Program List Template
- Program List Instructions
- Administrative Policies
- Pilot Test Form
- Word Count Formula Form
- Program Content Development Policies Instructions & Examples
- Blended Learning Application Checklist

*For best practices about pilot testing measurement, follow this direct link to the Registry website and click on the drop down titled, "Method 1- Pilot Testing: Inconsistencies in Results of Pilot Testers," " Method 1- Pilot Testing: Requirement for Re-Pilot Testing," and "Method 1- Pilot Testing: Sample Group of Pilot Testers." For an example of pilot testing, click on the link under Tools and Templates titled, "Pilot Test Sample CPE Calculation Spreadsheet."

☐ CPE credits are based on the representative completion time of at least three qualified individuals representing the intended audience of the programs. Example- [(120+90+80)/3] = 96.6/50 = 1.93= 1.5 CPE or 1.8CPE

☐ There are not large variances in pilot testing results among testers. All results appear to represent a reasonable assessment of the completion time.

☐ Pilot testers have the appropriate level of knowledge (note: pilot testers should have the same level of knowledge as the intended course participants. i.e. a pilot tester with extensive knowledge in the subject should not pilot test a basic course)

☐ Pilot testers are independent of the author and course reviewers.

☐ Credits were rounded down to the nearest 1/5, ½, or whole credits

☐ Word Count Formula:

☐ CPE credits are based on the prescribed word count formula
[(# of words/180) + actual audio/video duration time + (# of questions * 1.85)]/50 = CPE credit

☐ Supplemental material has been excluded from the word count.

☐ The credits were rounded down to the nearest one-fifth, one-half, or whole credit.

*Visit the Registry website for Blended Learning Templates and more information about the Word Count Formula Form (click the link highlighted in yellow as shown in the screenshot below).

Blended Learning

- Descriptive Promotional Material
- Certificate of Completion
- Course Evaluation Instructions & Templates
- Program List Template
- Program List Instructions
- Administrative Policies
- Pilot Test Form
- Word Count Formula Form
- Program Content Development Policies Instructions & Examples
- Blended Learning Application Checklist

*For more information about the word count formula, follow this direct link to the Registry website and click on the drop down titled, "Word Count Formula: Background."

Administrative Checklist

	The statement of administrative policies includes the following elements:
	Note that the administrative policies should be applicable to all courses and not solely specific to the course submitted for review.

	* Visit the Registry website for Blended Learning Templates or go directly to page 1 of the following link for further details concerning these guidelines: Administrative Policies
☐	Record Retention Policy (Stds. 2.3 & 24)
☐	Refund Policy *Even if your course does not require a fee, there should still be a statement stating so in the administrative policies. This cannot just be, "There are no refunds."*
☐	Program Cancellation Policy *Though portions of Blended Learning courses are not live, there must still be a statement explaining how the participant would be contacted in the event that a course is no longer available.*
☐	Complaint Resolution Policy
☐	Course Update Policy (Std. 4)

	The program content development includes the following elements:
	Standards for CPE Program Measurement, Standard No. 2-5 *Note that the program content development should be applicable to all courses and not solely specific to the course submitted for review.*

	* Visit the Registry website for Blended Learning Templates or go directly to page 2 of the following link for further details concerning these guidelines: Content Development Policies Guidance
☐	Program Content & Knowledge Level Policy
☐	Content Development Policy
☐	Content Review Policy
☐	Learning Objectives Policy

☐ **The course/program list includes the following components:**
The course/program list should include all programs which you plan to offer in the year following your Blended Learning application approval. The Blended Learning credit range represented on the course/program list should match the chosen range selected with your application fee. Following your approval, if you decide to offer more courses than those listed in the course/program list, contact your NASBA Registry account manager in order to seek compliance with this adjustment.

*Visit the Registry website for Blended Learning Templates to locate the Program List Instructions and the Program List Template which can be used to enter your program offerings (click the link highlighted in yellow as shown in the screenshot below).

Blended Learning

- Descriptive Promotional Material
- Certificate of Completion
- Course Evaluation Instructions & Templates
- Program List Template
- Program List Instructions
- Administrative Policies
- Pilot Test Form
- Word Count Formula Form
- Program Content Development Policies Instructions & Examples
- Blended Learning Application Checklist

*For an extensive breakdown of Fields of Study, visit our website or go to this direct link: Fields of Study Document
*For best practices about Fields of Study, follow this direct link to the Registry website and click on the drop down titled, "Field of Study Classification."

☐	Program/ Course Title
☐	Delivery Method
☐	CPE Credits
☐	Field of Study

☐ Promotional materials contain the following components:

Promotional materials should be an example of what would be given to a prospective learner for the course submitted for review.
Standards for CPE Program Measurement, Standard No. 12

*Visit the Registry [website](#) for Blended Learning Templates or go directly to the following link: [Descriptive/Promotional Materials Instructions](#)

*For best practices about promotional materials, follow this [direct link](#) to the Registry website and click on the drop down titled, "Course Announcement/Promotional Materials."

☐	INTERNAL Audience:
	☐ Learning Objectives
	☐ Type of delivery method *This must say, "Blended Learning," in its entirety.
	☐ Recommended CPE credit
	☐ Field of study
	☐ Prerequisites (or none)
	☐ Advance preparation (or none)
	☐ Program description (for optional internal course)
	☐ Program/Knowledge level (for optional internal course): *For best practices about knowledge level, follow this [direct link](#) to the Registry website and click on the drop down titled, "Program Knowledge Level and Prerequisite Education and Experience." * A Note about Knowledge Level In general, intermediate, advanced, and update courses are building upon previous knowledge and information. The previous education or experience in which these courses build upon would be the course prerequisites and should be stated clearly for participants. Typically, basic and overview courses do not assume previous knowledge of the subject and should develop all concepts fully. Although these courses will not typically have prerequisite knowledge or experience in the subject matter, these levels may have prerequisites if there is assumed knowledge in another subject.
	☐ Basic
	☐ Intermediate
	☐ Advanced
	☐ Overview
	☐ Update

☐	☐ EXTERNAL Audience:
	☐ Learning Objectives
	☐ Type of delivery method *This must say, "Blended Learning," in its entirety.
	☐ Recommended CPE credit
	☐ Field of study
	☐ Prerequisites (or none)
	☐ Advance prep (or none)
	☐ Program description
	☐ Program Registration Requirements *This can be a link to the registration page if desired. If this method is chosen, be sure that the link works properly. *If the course does not require the learner to register, there should be instructions given on how the learner can access the course.
	☐ Refund Policy
	☐ Complaint Resolution Policy
	☐ National Registry Language This statement must be present in its entirety and without any alteration: "(Sponsor name here) is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org"
	☐ Program/Knowledge level of the course: *For best practices about knowledge level, follow this direct link to the Registry website and click on the drop down titled, "Program Knowledge Level and Prerequisite Education and Experience." * A Note about Knowledge Level In general, intermediate, advanced, and update courses are building upon previous knowledge and information. The previous education or experience in which these courses build upon would be the course prerequisites and should be stated clearly for participants. Typically, basic and overview courses do not assume previous knowledge of the subject and should develop all concepts fully. Although these courses will not

	typically have prerequisite knowledge or experience in the subject matter, these levels may have prerequisites if there is assumed knowledge in another subject.
	☐ Basic
	☐ Intermediate
	☐ Advanced
	☐ Overview
	☐ Update

☐ The Evaluation Form contains the following components with wording as close as possible or verbatim to the following:
Standards for CPE Program Measurement, Standard No. 14

*Visit the Registry website for Blended Learning Templates or go directly to the following link for guidelines and an example: Course Evaluation Instructions

*For best practices about the evaluation form, follow this direct link to the Registry website and click on the drop down titled, "Course Evaluations."

☐	The stated learning objectives were met
☐	The stated prerequisite requirements were appropriate and sufficient.
☐	The program materials, including the qualified assessment, if any, were relevant & contributed to the achievement of the learning objectives.
☐	The time allotted to the learning activity was appropriate.

☐ The Certificate of Completion contains the following components:
*The certificate should be an example of what the learner will receive after completing the specific course in review.
Standards for CPE Program Measurement, Standard 23

*Visit the Registry website for Blended Learning Templates or go directly to the following link for guidelines and an example: Certificate of Completion

*For best practices about the certificate of completion, follow this direct link to the Registry website and click on the drop down titled, "Certificate of Completion." (click the link highlighted in yellow as shown in the screenshot below).

Blended Learning

- Descriptive Promotional Material
- <mark>Certificate of Completion</mark>
- Course Evaluation Instructions & Templates
- Program List Template
- Program List Instructions
- Administrative Policies
- Pilot Test Form
- Word Count Formula Form
- Program Content Development Policies Instructions & Examples
- Blended Learning Application Checklist

☐	CPE program sponsor name *The sponsor name should match exactly the name given on the application.
☐	Participant's name
☐	Program title *Make sure the program title matches that of the course in review.
☐	Program Field of Study *If the course is being classified in more than one field of study, this must be broken down to show the number of CPE credits being awarded in each field of study. The total CPE credits given for the course should equal the sum of this breakdown. For example: Taxes: 1 CPE credit Specialized Knowledge: 1 CPE credit Total: 2 CPE credits
☐	Date Offered
☐	Delivery Method: This should state that the Delivery Method is Blended Learning.
☐	CPE Credit *This must be an exact amount of CPE credits and not a range. It must also match the CPE credit methodology submitted. Example of Noncompliant CPE Credit: up to 7 CPE credits Example of Compliant CPE Credit: 7 CPE credits
☐	Registry ID # *If this is an initial application and you are not a current sponsor with a Registry ID, you can just place this title on the certificate to mark where it will go upon and following your approval.
☐	Registry Time Statement * This statement must be present in its entirety and without any alteration: "In accordance with the Standards of the National Registry of CPE Sponsors, CPE credits have been granted on a 50-minute hour."

	☐ The Bio/Resume of Instructors/Author & Content Reviewer *In addition to the typical information included in the bios, applicants should also provide specific information regarding the following guidelines: *Standards for CPE Program Measurement, Standards 5 & 24*
	*For best practices about instructor/author/reviewer requirements, follow this [direct link](#) to the Registry website and click on the drop down titled, "Programs Designated as Accounting, Auditing or Taxes."
☐	The instructor/author/developer is a CPA (required for Fields of Study in accounting or auditing).
☐	The instructor/author/developer or reviewer is a CPA (for the Field of Study of Taxes, this can also be an enrolled tax agent or tax attorney).
☐	The instructor/author/developer is qualified in the subject matter.
☐	The instructor/author/developer is qualified in self-study instructional strategies. *This is proven by expertise demonstrated through practical experience or education. The bio should include an explanation of applicable experience that the individual has with instructing/educating other individuals.
☐	The content reviewer is independent of the course development team.
☐	The content reviewer is qualified in the subject matter.