

# Nano 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 Nano 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 enhance 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 [direct link](#) to the Registry website or go directly to the document [here](#).

- |                          |  |
|--------------------------|--|
| <input type="checkbox"/> | The field of study is appropriate for the content of the course materials. |
|--------------------------|--|

**2. Develop programs specifically for instructional use. Standards for CPE Program Development, Standard No. 10-04.**

- |                          |  |
|--------------------------|--|
| <input type="checkbox"/> | The program guides the learner through the program of learning.  |
| <input type="checkbox"/> | The program was designed specifically for instructional use.   |
| <input type="checkbox"/> | Course materials are cohesive and reflect a well-planned design from start to finish.  |
| <input type="checkbox"/> | <p>The course has the following required components:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Course Instructions: These should clearly outline what is required to earn CPE credit (completing the module and qualified assessment with a 100%), as well as how to navigate through the course itself.</li> <li><input type="checkbox"/> Learning Objectives: There must be at least one measurable learning objective included in the course material.</li> </ul> |

**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 No. 2 and 3.**

- |                          |   |
|--------------------------|---|
| <input type="checkbox"/> | <p>The level of the course is identified. The course level should be identified as one of the following:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Basic</li> <li><input type="checkbox"/> Intermediate</li> <li><input type="checkbox"/> Advanced</li> <li><input type="checkbox"/> Overview</li> <li><input type="checkbox"/> Update</li> </ul> |
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**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***

- Learning objectives are measurable and 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,” would indicate 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,” “understand,” and “learn,” 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.

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, 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 self-study courses 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 program sponsor to be qualified in the subject matter. *Standards for CPE Program Development, Standard No. 4-01.***

<input type="checkbox"/>	The course author/developer is qualified in the subject matter.
<input type="checkbox"/>	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.

**6. Use of 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, 5, and 10-03.***

<input type="checkbox"/>	For courses which are technical fields of study (tax, accounting, auditing), the content, including review and qualified assessment questions, is technically accurate.
<input type="checkbox"/>	The course materials are grammatically correct.
<input type="checkbox"/>	The applicant is the provider of the Certificate of Completion.
<input type="checkbox"/>	The course reviewer is independent of the course development team.
<input type="checkbox"/>	For courses with technical fields of study (Accounting, Auditing, or Taxes), the course reviewer or author/developer is a CPA, tax attorney, or IRS Enrolled Agent.
<input type="checkbox"/>	The course is reviewed by a subject matter expert every 1-2 years.
<input type="checkbox"/>	The course publication/revision/review date is included in the course material.
<input type="checkbox"/>	The course was created specifically by/for the applicant.
	<input type="checkbox"/> Yes
	<input type="checkbox"/> No If no, was the course purchased from a Registry approved Sponsor?  <input type="checkbox"/> 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.

	<p><input type="checkbox"/> No</p> <p>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.</p>
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**7. Program provides evidence of satisfactory completion of each program. *Standards for CPE Program Development, Standard No. 10.***

<input type="checkbox"/>	The qualified assessment contains no more and no less than 2 questions.
<input type="checkbox"/>	There are no true/false questions within the qualified assessment. *It is not permissible for there to be any true/false questions within the qualified assessment.
<input type="checkbox"/>	Questions are not taken word for word from the course material.
<input type="checkbox"/>	Questions focus on specific and important information from the course rather than general or common knowledge.
<input type="checkbox"/>	The qualified assessment confirms that the learning objective(s) has been achieved.
<input type="checkbox"/>	<p>Qualified assessment questions follow established educational guidelines:</p> <p><input type="checkbox"/> Plausible Distractors</p> <p>*What does this mean? Incorrect answer choices are plausible when they are believable as possible answers to the question. When the incorrect answer choices do not match in plausibility with the correct answer, this gives the correct choice away to the learner and inhibits the ability to reason through the question independently. When creating the course questions, be sure that all distractors are plausible.</p> <p><input type="checkbox"/> Incomplete Statements in the Stem</p> <p>*What does this mean? Sometimes fill in the blank questions can contain leading verbiage to point the learner towards the correct answer. If these types of questions are used within the course, be sure that they do not contain pointed phrasing or clues that would give away the correct answer.</p>

	<p><input type="checkbox"/> Length or Precision of Correct Answer</p> <p><b>*What does this mean?</b> When the correct answer differs noticeably in length from all the incorrect answer choices, this can point to the correct answer. When creating the course questions, check to be sure that answer choices are all similar lengths.</p>
	<p><input type="checkbox"/> Words or Phrases Do Not Contain Clues to the Correct Answer</p> <p><b>*What does this mean?</b> Questions and answer choices should be written so that there are no clue words and phrases pointing to the correct answer. For example: A course has a question about identifying a type of storage option in a program. If the correct answer choice is the only one to use the key word “storage,” it is likely the correct response. This clue points the learner to the correct answer and inhibits the ability to independently reason through the question. However, if all answer choices contain the key word, “storage,” this would be an appropriate use of the term as it would not be a clue towards the correct choice.</p>
	<p><input type="checkbox"/> Answer choices are written to avoid “All of the above,” options.</p> <p><b>*Why should I avoid using this option?</b> Since participants merely need to recognize two correct options to get the correct answer, best practices suggest that the option “All of the above” should be avoided.</p>
	<p><input type="checkbox"/> Appropriate number of distractors</p> <p><b>*What does this mean?</b> Questions should be written so that there are an appropriate number of distractors. Best practices suggest that there should be at least 3-4 answer choice options per question on multiple-choice assessments.</p>
<input type="checkbox"/>	<p>Participants are required to pass the qualified assessment with a minimum of 100% and the requirement is clearly indicated to the participants.</p>
<p>Regarding feedback for the qualified assessment, select one of the options below:</p>	
<input type="checkbox"/>	<p>Feedback is not provided on the qualified assessment.</p>
<input type="checkbox"/>	<p>Feedback is provided on the qualified assessment. If feedback is provided, one of the following pathways must be chosen.</p>

	<input type="checkbox"/> If feedback is provided, there is a test bank large enough to minimize the overlap of test questions.
	<input type="checkbox"/> If feedback is provided and there is not a test bank large enough to minimize the overlap of test questions, the feedback is only given if the participant passes the qualified assessment first.
<input type="checkbox"/>	Participants are required to retake the course if they do not achieve a 100% on the qualified assessment.
<input type="checkbox"/>	Participants are required to complete the qualified assessment within one year of the date of purchase and the requirement is clearly indicated to participants.

**8. Employ appropriate instructional methods.** *Standards for CPE Program Measurement, Standard No. 15, 10-04*

<input type="checkbox"/>	All instructional methods employed are developed for instructional use.
<input type="checkbox"/>	The course content is not based on third party materials.
<input type="checkbox"/>	<p>The course transfers knowledge in an interactive format. Some examples of interactive formats include:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Electronic Delivery of course</li> <li><input type="checkbox"/> Visuals</li> <li><input type="checkbox"/> Role Play</li> <li><input type="checkbox"/> Slide Reinforcements</li> <li><input type="checkbox"/> Demonstrations</li> <li><input type="checkbox"/> Use of a white board</li> </ul>

9. Grant CPE credits based on duration of the program plus the qualified assessment. One-fifth credit is the maximum credit to be awarded for a single Nano Learning program. *Standards for CPE Program Measurement, Standard No. 16, 17, 18.*

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

**Nano Learning**

- [Descriptive Promotional Material](#)
- [Certificate of Completion](#)
- [Course Evaluation Instructions & Templates](#)
- [Program List Template](#)
- [Program List Instructions](#)
- [Administrative Policies](#)
- [Word Count Formula](#)
- [Program Content Development Policies Instructions & Examples](#)
- [Nano 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.”

<input type="checkbox"/>	<p>The Word Count Formula methodology was used in the calculation of CPE credits:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> CPE credits are based on the prescribed word count formula  <math display="block">[(\# \text{ of words}/180) + \text{actual audio/video duration time} + (\# \text{ of questions} * 1.85)]/50 = \text{CPE credit}</math></li> <li><input type="checkbox"/> Supplemental material has been excluded from the word count. Information considered supplemental and should therefore not be counted in the word count includes: <ul style="list-style-type: none"> <li>• course introduction</li> <li>• instructions for the participant</li> <li>• author/course developer biographies</li> <li>• table of contents</li> <li>• pre-program assessments</li> <li>• appendixes containing supplementary reference materials.</li> </ul> </li> <li><input type="checkbox"/> The credits were rounded down to the nearest one-fifth, one-half, or whole credit.</li> </ul>
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# Administrative Checklist

**1.  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 Nano Learning Templates or go directly to the following link for further details concerning these guidelines: [Administrative Policies](#)

<input type="checkbox"/>	Record Retention Policy (Stds. 2.3 & 24)
<input type="checkbox"/>	Refund Policy  <i>*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."</i>
<input type="checkbox"/>	Program Cancellation Policy  <i>*Though Nano 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.</i>
<input type="checkbox"/>	Complaint Resolution Policy
<input type="checkbox"/>	Course Update Policy (Std. 4)

**2.  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 Nano Learning Templates or go directly to the following link for further details concerning these guidelines: [Content Development Policies Guidance](#)

<input type="checkbox"/>	Program Content & Knowledge Level Policy
<input type="checkbox"/>	Content Development Policy
<input type="checkbox"/>	Content Review Policy
<input type="checkbox"/>	Learning Objectives Policy

**3.  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 Nano Learning application approval. The CPE 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 Nano 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).

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<input type="checkbox"/>	Course Title
<input type="checkbox"/>	Delivery Method
<input type="checkbox"/>	CPE Credits
<input type="checkbox"/>	Field of Study *For an extensive breakdown of Fields of Study, visit our <a href="#">website</a> or go to this direct link: <a href="#">Fields of Study Document</a>

**4.  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 Nano Learning Templates or go directly to the following link:  
[Descriptive/Promotional Materials Instructions](#)

<p><b>Nano Learning</b></p> <ul style="list-style-type: none"> <li>• <b>Descriptive Promotional Material</b></li> <li>• <a href="#">Certificate of Completion</a></li> <li>• <a href="#">Course Evaluation Instructions &amp; Templates</a></li> <li>• <a href="#">Program List Template</a></li> <li>• <a href="#">Program List Instructions</a></li> <li>• <a href="#">Administrative Policies</a></li> <li>• <a href="#">Word Count Formula</a></li> <li>• <a href="#">Program Content Development Policies Instructions &amp; Examples</a></li> <li>• <a href="#">Nano Learning Application Checklist</a></li> </ul>
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<input type="checkbox"/>	INTERNAL Audience:
	<input type="checkbox"/> Learning Objectives
	<input type="checkbox"/> Type of delivery method
	*This must say, "Nano Learning," in its entirety.
	<input type="checkbox"/> Prerequisites (or none)
	<input type="checkbox"/> Advance preparation (or none)
	<input type="checkbox"/> Recommended CPE credit
	<input type="checkbox"/> Field of study
	<input type="checkbox"/> Program description (for optional internal course)
	<input type="checkbox"/> Program/Knowledge level (for optional internal course): <p><b>* A Note about Knowledge Level</b>          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.</p>
<input type="checkbox"/> Basic	
<input type="checkbox"/> Intermediate	

	<input type="checkbox"/> Advanced
	<input type="checkbox"/> Overview
	<input type="checkbox"/> Update
<input type="checkbox"/>	<input type="checkbox"/> EXTERNAL Audience:
	<input type="checkbox"/> Learning Objectives
	<input type="checkbox"/> Program description
	<input type="checkbox"/> Prerequisites (or none)
	<input type="checkbox"/> Advance prep (or none)
	<input type="checkbox"/> Type of delivery method *This must say, "Nano Learning," in its entirety.
	<input type="checkbox"/> Recommended CPE credit
	<input type="checkbox"/> Field of study
	<input type="checkbox"/> 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.
	<input type="checkbox"/> Refund Policy
	<input type="checkbox"/> Complaint Resolution Policy
	<input type="checkbox"/> 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: <a href="http://www.nasbaregistry.org">www.nasbaregistry.org</a> ”
	<input type="checkbox"/> Program/Knowledge level of the course:  <u>* A Note about Knowledge Level</u> 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.

<input type="checkbox"/>	Basic
<input type="checkbox"/>	Intermediate
<input type="checkbox"/>	Advanced
<input type="checkbox"/>	Overview
<input type="checkbox"/>	Update

**5.  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 Nano Learning Templates or go directly to the following link for guidelines and an example: [Course Evaluation Instructions & Templates](#)

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<input type="checkbox"/>	The stated learning objectives were met
<input type="checkbox"/>	The stated prerequisite requirements were appropriate and sufficient.
<input type="checkbox"/>	The program materials, including the qualified assessment, if any, were relevant & contributed to the achievement of the learning objectives.
<input type="checkbox"/>	The time allotted to the learning activity was appropriate.

**6.  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 Nano Learning Templates or go directly to the following link for guidelines and an example: [Certificate of Completion](#)

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<input type="checkbox"/>	CPE program sponsor name *The sponsor name should match exactly the name given on the application.
<input type="checkbox"/>	Participant's name
<input type="checkbox"/>	Program title *Make sure the program title matches that of the course in review.
<input type="checkbox"/>	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.  <u>For example:</u> <u>Taxes:</u> 1 CPE credit <u>Specialized Knowledge:</u> 1 CPE credit <u>Total:</u> 2 CPE credits
<input type="checkbox"/>	Date Offered
<input type="checkbox"/>	Delivery Method: This should state that the Delivery Method is Nano Learning.
<input type="checkbox"/>	CPE Credit *This must be an exact amount of CPE credits and not a range. It must also match the CPE credit methodology submitted. <u>Example of Noncompliant CPE Credit:</u> up to 7 CPE credits



	<b>Example of Compliant CPE Credit: 7 CPE credits</b>
<input type="checkbox"/>	<p>Registry ID #</p> <p>*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.</p>
<input type="checkbox"/>	<p>Registry Time Statement</p> <p>* 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.”</p>
<p><b>7. <input type="checkbox"/> The Bio/Resume of Instructors/Author &amp; Content Reviewer</b></p> <p>*In addition to typical information included in the bios, applicants should also provide specific information regarding the following guidelines:  <i>Standards for CPE Program Measurement, Standards 5 &amp; 24</i></p>	
<input type="checkbox"/>	The instructor/author/developer is a CPA (required for Fields of Study in accounting or auditing).
<input type="checkbox"/>	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).
<input type="checkbox"/>	The instructor/author/developer is qualified in the subject matter.
<input type="checkbox"/>	<p>The instructor/author/developer is qualified in self-study instructional strategies.</p> <p>*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.</p>
<input type="checkbox"/>	The content reviewer is independent of the course development team.
<input type="checkbox"/>	The content reviewer is qualified in the subject matter.