



### **Program Content Development Policies Instructions**

The Program Content Development Policies are required for submission with an application. The purpose of the Program Content Development Policies is to ensure that your 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 your application.** Please see below for more information and guidelines for these components.

#### **Program Content & Knowledge Level Policy**

The Program Content & Knowledge Level Policy satisfies the requirements of [Standards 2 and 3](#). The NASBA Registry must ensure that your organization recognizes the approved knowledge levels for course description and knows which require prerequisites and advance preparation. The expectation for this policy is that your organization will outline the five NASBA approved knowledge levels (basic, intermediate, advanced, overview & update) and identify which have prerequisite and advance preparation requirements. If your organization does not anticipate offering programs spanning across all five approved NASBA knowledge levels, the requirement remains that they must all be clearly stated within this policy. 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 needed. For courses with a program knowledge level of basic or overview, prerequisite education or experience and advance preparation must be noted, if any; otherwise, state “none” in the course descriptive/promotional materials. This policy ensures that your 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 two separate requirements for programs, not one in the same.

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.



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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**

Your organization must submit a Content Development Policy. This policy is specific to satisfying the requirements of [Standards 4-01 and 5](#). The expectation for this policy is that your organization will state that all programs will be developed by individuals or teams having expertise in the subject matter. 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 your 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.

### **Content Review Policy**

Your organization must submit a Content Review Policy. This policy is specific to satisfying the requirements of [Standards 5 and 5-01](#). The expectation for this policy is that your organization will state that all programs are developed by qualified people 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 your 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**

Your organization must submit a Learning Objectives Policy. This policy is specific to satisfying the requirements of [Standard 2](#). The expectation for this policy is that your organization will state that all programs are created based on measurable learning objectives. 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**

### **Program Content & Knowledge Level Policy Recommended Text:**

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

[Your Organization Name]’s Program Content & Knowledge Level Policy ensures compliance with [Standards 2 and 3](#). [Your 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. [Your 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/experience needed. For programs identified as basic or overview which do not necessitate prerequisites, [Your 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 recommended text below:

Program Content & Knowledge Level Policy: [Standards 2 and 3](#)

[Your 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. [Your Organization Name] will use the NASBA approved knowledge levels identified in the table below.
- Identifying necessary prerequisites as they apply to the knowledge levels outlined in the table below.

Knowledge Level	Prerequisites Required
Basic	No
Intermediate	Yes
Advanced	Yes
Overview	No
Update	Yes

**Content Development Policy Recommended Text:**

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

[Your Organization Name]’s Content Development Policy ensures compliance with [Standards 4-01 and 5](#). 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 recommended text below:

Content Development Policy: [Standards 4-01 and 5](#)

[Your 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 Recommended Text:**

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

[Your Organization Name]’s Content Review Policy ensures compliance with [Standards 5 and 5-01](#). 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 recommended text below:

Content Review Policy: [Standards 5 and 5-01](#)

[Your 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



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taxes, the participation of the equivalent of an “active” licensed CPA for the international jurisdiction involved is permitted.

### **Learning Objectives Policy Recommended Text:**

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

[Your Organization Name]’s Content Review Policy ensures compliance with [Standard 2](#). [Your 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 recommended text below:

Learning Objectives Policy: [Standard 2](#)

[Your Organization Name] meets these requirements by affirming:

- Measurable learning objectives and outcomes are embedded in every program.
- Learning objectives avoid the use of vague verbiage (learn, understand, know).
- Learning objectives are measurable.
- Learning objectives articulate what the participant will be able to do upon course completion.