The Future of Learning is Here!
The Evolution of Continuing Professional Education (CPE) for CPAs

Presented By:

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Jessica Luttrull currently serves as NASBA’s Associate Director of the National Registry of CPE Sponsors. Ms. Luttrull joined NASBA as the Manager of the National Registry in June 2010. Her primary responsibilities include the day-to-day operations of the National Registry of CPE Sponsors, which is a program to recognize organizations who provide continuing professional education (CPE) programs for CPAs in accordance with nationally recognized standards. Ms. Luttrull also serves as the staff liaison to NASBA’s CPE Committee as well as the CPE Standards Working Group. Prior to joining NASBA, Ms. Luttrull spent her entire career with Ernst & Young in Nashville in their audit practice.
The Evolution of CPE for CPAs: Requirements of Nano and Blended Learning

Jessica Luttrull, Associate Director – National Registry
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**What is Nano Learning?**

**Definition:**

- Tutorial program to learn a given subject in a ten-minute time frame
- Using electronic media
- No interaction of a real-time instructor
- Differs from self study as it focuses on a single learning objective
- NOT paper-based and NOT a group program

**Nano Learning Requirements**

Standard No. 10 states that, at a minimum, nano learning programs must include:

- The learning objective of the program
- Any instructions that participants need to navigate through the program
- A qualified assessment
The Intent of Nano Learning

Transfer knowledge that is interactive!

- Seek to teach by example
- Supply information to complete a certain task or computation
- Problem-solve or make decisions through role play or demonstration

Nano Learning - Qualified Assessment

- Only two questions must be included - may be of varying format (multiple choice, matching, rank order)
- No True or False questions
- Passing grade of 100%
- If participant fails, must re-take the nano learning program
- Number of re-takes permitted is at the sponsor’s discretion
Nano Learning – CPE Determination

May use Self Study Methodologies:

• Method 1: Pilot Test of Representative Completion Time
• Method 2: Computation using prescribed word count formula

Standard No. 18: Based on duration of program plus the qualified assessment. Should be a minimum of 10 minutes.

1/5 CPE credit (0.2 credit) is the maximum credit awarded for a single nano learning program

Blended Learning
What is Blended Learning?

Definition: An educational program incorporating multiple learning formats.

Standard No. 11 states that blended learning programs include:

- Different learning or instructional methods (lectures, discussion, games, case studies, simulation)
- Different delivery methods
- Different scheduling (synchronous or asynchronous)

NOT about technology - ALL about instructional design

Blended Learning Requirements

- Any pre-program, post-program and/or homework assignments must relate to the defined learning objectives of the program
- CPE program sponsor must provide clear instructions and information that summarizes the components of the program and what must be completed or achieved during each component in order to qualify for CPE credits
- Group Program – Primary Component: pre-program, post-program and homework assignments cannot constitute more than 25% of total CPE credits for program
- Asynchronous – Primary Component: must incorporate an assessment in which participants demonstrate achievement of the learning objectives of the program
**Blended Learning Example – Primary Component is Group Program**

Five-day training session organized as follows:

<table>
<thead>
<tr>
<th>Pre-program assignment</th>
<th>Self study assignment with intent to familiarize learner with the case</th>
</tr>
</thead>
<tbody>
<tr>
<td>Day 1</td>
<td>Classroom session</td>
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<tr>
<td>Day 1</td>
<td>Homework: Independent reflection on day – journal writing</td>
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<tr>
<td>Day 2</td>
<td>Classroom session</td>
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<tr>
<td>Day 2</td>
<td>Homework: View archived webcast</td>
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<tr>
<td>Day 3</td>
<td>Classroom session</td>
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<tr>
<td>Day 4</td>
<td>Classroom session</td>
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<tr>
<td>Day 4</td>
<td>Homework: Group work on case study, oral presentation preparation</td>
</tr>
<tr>
<td>Day 5</td>
<td>Classroom session</td>
</tr>
</tbody>
</table>

• The pre-program self study assignment does not contain a set number of review questions or exam. Successful completion of the assignment is determined by tracking page completion. CPE credit calculation determined based on pilot testing.

• The independent writing assignment is deemed complete upon submission of assignment in Day 2 classroom session. CPE credit calculation determined based on pilot testing.
Blended Learning Example – Primary Component is Group Program

• The archived webcast has defined key terms and review questions but no qualified assessment or ability to find information quickly. The webcast is less than 25 minutes. There is no real-time instructor. Technology will track completion by tracking page completion. CPE credit calculation determination is based on word count.

• The group case study homework is deemed complete after the presentation in the class on Day 5. CPE credit determination is based on pilot testing.

Blended Learning – Primary Component is Asynchronous

“Give the pupils something to do, not something to learn; and when the doing is of such a nature as to demand thinking; learning naturally results…”

John Dewey

The blended learning program must incorporate some type of qualified assessment in which participants demonstrate achievement of the learning objectives of the program.
Blended Learning – CPE Determination

Standard No. 19: CPE credit for blended learning must equal the sum of the CPE credit determinations for the various completed components of the program.

CPE credits should be determined on actual duration time

OR

By pilot test of the representative completion time or prescribed word count formula in Standard 17-06

Visit the National Registry Website: www.nasberegistry.org