CPA Practice **Advisor**

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The competency-based courses permitted for license renewal include gamification and "nano-learning." The courses are online, interactive modules and can be taken on-demand. Digital badges (shown below), a new concept for the CPA profession, will be earned upon completion. Course offerings cover vital skills for CPAs to be successful in the 21st century and are rooted in the core competencies identified by the AICPA in the CPA Horizons 2025 project. The CPA Center of Excellence plans to expand offerings over the next 12 to 24 months.

Our profession has long been in need of innovation and enhancements in the area of professional development and educational activities of CPAs, said Greg Coy, CPA, chair of the Indiana Board of Accountancy. The Competency-Based Learning Pilot Program is an outstanding development in proficiency based learning. I am proud and excited to see Indiana at the forefront of these changes in the profession. The pilot program is in effect through Dec. 31, 2015. Any currently-licensed CPA in

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innovative approach to attempt to meet these considerations. I am excited about this new opportunity and proud to be a member of the Society.

The CPA Center of Excellence courses feature video stories from real experts speaking about their experiences in utilizing the vital success skills. They can be accessed from desktop and laptop computers, tablets and smartphones. The courses can be stopped and re-started anytime, and participants must demonstrate successful competency achievement through interactive elements before proceeding to the next section.

"It is fair to say, with the changes we see in the world, our CPE model needs to improve. Time is valuable, everyone learns in different ways, learns at a different pace, and the pilot program that the Indiana CPA Society proposed and was approved by the Indiana Board of Accountancy addresses these issues, said John Kane, CPA, CGMA, a member of the Indiana Board of Accountancy. "With the CPA Center of Excellence competency-based courses you learn at your own pace and you have to demonstrate your proficiency to be successful. Unfortunately, we have all been in a class where someone sits in the back of the room reading the newspaper and is not engaged. With the learning competency being measured, we will become a stronger firm and profession.

"Our firm has historically used the Indiana CPA Society as our primary CPE provider, added Kane. "We can utilize the CPA Center of Excellence and our team will be able to make use of their time more efficiently and gain knowledge more effectively.

The two courses currently available for participation within the pilot program cover the skills of leadership and critical thinking. Future courses, to be available in August and September, will cover decision making, collaboration, entrepreneurship, communication and knowledge sharing. "The Indiana CPA Society is pleased to be a leader in changing the future of

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an INCPAS knowledge management project and a task force dedicated to the future of competency development. Credit also goes to INCPAS knowledge management and complexity advisor David Griffiths, Ph.D. of K3-Cubed, Ltd. in the United Kingdom who guided INCPAS through the development of the CPA Center of Excellence.

INCPAS previously released two related white papers, one on the future of competency and the other on the development of core competency descriptors. These white papers provided the impetus and momentum that drove the change to a competency-based approach and ultimately the pilot program with the Indiana Board of Accountancy.

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