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Aug. 26, 2016

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That means a new offering from the [Maryland Association of CPAs](#) and its learning subsidiary, the [Business Learning Institute](#), is the first nano learning program for finance professionals in North America to qualify under the new standards.

The revised standards will provide “for one-fifth (0.2) of a CPE credit for nano learning, and the ability to award one-fifth (0.2) of a CPE credit for programs using other delivery methods after a minimum amount of credit has been awarded,” according to the AICPA. “Additionally, (the standards) revise the definitions of group live and group Internet-based programs to focus the definitions from how the content is delivered by the instructor to how the content is received by the participants.”

“Boards of Accountancy, CPAs, and CPE providers have recognized the need for CPE to continue to evolve to keep pace with current learning models,” said Maria Caldwell, Esq., NASBA’s chief legal officer and director of compliance services. “The addition of nano learning and blended learning delivery methods is representative of that effort.”

The MACPA’s [Anticipatory Organization™: Accounting and Finance Edition](#), or AOF, is the first nano learning program for CPAs that meets these innovative new

learning standards. The program combines three- to four-minute, single-concept

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“In 1885, a German psychologist named Hermann Ebbinghaus conducted a study about memory called ‘Memory: A Contribution to Experimental Psychology,’” [writes Jacob Shriar](#), director of content for Officevibe. “What he found was pretty shocking to anyone involved in training and development: Ninety percent of information or knowledge learned will be forgotten within three days. ... Because of how quickly we forget, it’s important to review the information you just learned within 24 hours of learning it. The research shows that if you do that, you’ll be able to retain 80 percent of the information. If you review again 48 hours later, that number goes up to 85 percent. If you review again 72 hours later, you’ll retain pretty much all of the information.”

Beyond that, Shriar writes, nano learning helps increase employee engagement, helps create a culture of continuous learning, and is easy to update with the latest information.

A track record of innovation

The MACPA and the BLI have pioneered new methods of learning for more than a decade, starting in 1999 with the association’s “[Management by Sticky Notes](#)” collaboration process and continuing in 2008 with the groundbreaking CPA Island in the virtual world of [Second Life](#). In 2012, the MACPA also pioneered technology for remote collaboration and audience participation / engagement. These continue to elevate and accelerate learning for our participants.

The MACPA and the BLI continue to work to transform learning in five key ways:

1. **Social:** We have been using Twitter hashtags for several years to supplement learning at conferences. We are now exploring more formal ways of capturing and documenting this learning. (See MACPA CEO [Tom Hood’s report from the 2016 AICPA EDGE Conference](#).) □□

2. Mobile / nano, or “Just When You Need It” learning: The MACPA and the BLI are

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platform are highly engaging ways of increasing learning through involvement. (See Hood's article, "[The Year of the Sticky Note.](#)")

5. **Competency-based learning:** With our [Bounce framework](#) (which maps BLI programs to the new [CGMA Competency framework](#)), we can now create strategic learning plans for organizations. Our new program to build a competency around anticipation and strategic thinking is both a nano learning program and a way to develop competencies, with its rapid application exercises and collaboration guides for teams. Our competency focus is part of our DNA, from [the initial research](#) from the AICPA Vision Project and the updated [CPA Horizons 2025 Project](#) that identified the top five future competencies for CPAs.

Advances in technology and learning are coming together to truly transform what and how we learn. As Hood says, “In a world of rapid change and increasing complexity, the winners will be those who can keep their $L > C$. That is, their rate of learning greater must be greater than the rate of change and greater than the rate of their competition.”

How are you keeping your $L > C$?

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