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While acknowledging the growing popularity and use of a new continuing

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development, presentation, measurement and reporting of CPE programs.

CPAs have an expanding universe of CPE options and the Society, like other providers, is seeking the best new ideas on how to deliver those,” said Joanne S. Barry, executive director of the NYSSCPA which offers more than 80 online and in-person CPE courses and seminars a year.

“We think nano-learning could be a part of making professional development resources more relevant if the knowledge is applied to real-time situations,” she said.

While the [proposal](#) puts forth many potential changes, chief among them would be the recognition of two new program formats for CPE credit: nano-learning and blended learning.

CPE offered under a nano-learning format would teach a lesson on a particular subject and then test the professional on whether he or she understood the material, all within a 10-minute time frame. Such lessons are meant to be taken independently, without the need for an instructor to facilitate the process, and are usually delivered through electronic media like a video to be consumed on a mobile device like a tablet or smart phone.

Under the proposal, these nano-learning courses—which are already recognized as valid for CPE credit in Maryland and Ohio—would count for one fifth of a credit hour, or .20 credits, provided the participant then manages to complete a qualified assessment afterward. The program as a whole would have to be at least 10 minutes total, including both the lesson itself and the subsequent assessment, and be based on already existing materials explicitly developed for instructional use.

The NYSSCPA, however, expressed some reservations about how effective nano-learning could be in maintaining a CPA's professional competence, which is the goal

of the proposed standards in the first place.

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the majority of their professional development from nano-learning courses.

With this in mind, the Society urged the AICPA and NASBA to consider limiting how many nano-learning credits a CPA can earn each year. Without such limits, Aboyoung was concerned nano-learning programs might come to eventually displace other types of courses.

“We believe that if true education is desired, too many credits earned exclusively through a nano format may not meet the Joint Committee’s ultimate objective, which is to educate and maintain the professional competence of a CPA practitioner,” the Society wrote.

The NYSSCPA also asked the NASBA and AICPA to broaden the criteria for when a nano-learning credit can be earned, questioning the requirement that credit only be awarded through electronic media without any interaction with a real-time instructor.

Why not award credit, for example, from conducting research reviewed by a competent professional or subject matter expert, or through a live self-study program? The Society urged the NASBA and AICPA to consider these alternatives.

Nano-learning courses can be consumed by themselves, or through the other format recognized in the proposal, called “blended learning.” Blended learning allows for courses that incorporate different educational methods, such as lectures or simulations, delivery methods, such as live groups or self-study, levels of guidance, such as subject matter-led or group/social learning, and scheduling, able to be either synchronous or asynchronous.

So, a series of lectures delivered over the Internet paired with quizzes that can be worked on asynchronously would count as blended learning, as would a live workshop supplemented with a self-study program that includes various readings, as

would a group discussion on a collection of nano-learning modules guided by a

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matter expert,” and assessment.” While the exposure draft did have a glossary at the beginning, the Society felt that some of the terms were “unclear and may be interpreted or applied differently by different individuals.”

It also questioned a part of the proposed standards which said a subject matter expert must be available to facilitate and take questions during a recorded presentation for the lesson to count for CPE credit. The Society wondered why this needed. It suggested that the expert could be available via email instead, which the Society felt accomplished the same goal.

“As written, it appears the objective is to be certain that the participant understands the subject matter presented in a recorded presentation and has any questions answered. Therefore, whether a question is answered immediately (live) or at a reasonable future time through email prior to issuance of a certificate of completion, using email should not make a difference in the ultimate outcome of the presentation,” the NYSSCPA wrote.

The Society overall, though, expressed support for the overall objective of keeping the continuing professional education standards relevant, as these are the bedrock on which the CPA's competence rests.

“We believe that education and the maintenance of professional competence by CPAs are critical to upholding the trust we have duly earned and enjoy in the public domain,” the Society said. “We believe that continuing education is a lifelong process essential to remaining competent and relevant in our ever-changing world, and that such education be obtained in the most appropriate manner.”

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