## **CPA**

## Practice **Advisor**

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for adaptive learning self study programs within the self study standards with references to the methodology to be used in determining the CPE credit for an ...

May. 23, 2019



The National Association of State Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) today issue proposed revisions to the Statement on Standards for Continuing Professional Education (CPE) Programs (*Standards*) for public comment. Published jointly by NASBA and the AICPA, the *Standards* provide a framework for the development, presentation, measurement and reporting of CPE programs.

Last revised in 2016, among the most significant of the proposed revisions is allowing for adaptive learning self study programs within the self study standards

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revisions process," said Jessica Luttrull, NASBA's Associate Director of the National Registry. "We are excited to include adaptive learning within the self study standards, as science and research show its endless benefits. Adaptive learning changes the landscape of learning from a one-size-fits-all atmosphere to a personalized approach, which orchestrates interaction with the learner to deliver customized learning. We believe the changes included in these revised *Standards* will help keep CPE relevant and meaningful to CPAs."

"We are pleased with the revisions to the *Standards* and look forward to receiving feedback from our stakeholders," said Amy Eubanks, American Institute of CPAs Vice President of Professional Development. "Allowing adaptive learning is an important and necessary step for the accounting profession. It is essential to adapt and progress our learning options to meet the needs of an evolving profession. This revision is consistent with our Future of Learning research, which found a need to make learning more personal and engage professionals through meaningful, purposeful learning experiences."

Review of the 2016 *Standards* began in May 2018. The proposed revisions are the outcome of extensive reviews and evaluations of the *Standards* by the CPE Standards Working Group, NASBA's CPE Committee, and the Joint AICPA/NASBA CPE Standards Committee. The Boards of Directors of both NASBA and the AICPA approved the proposed revisions for exposure draft during their April/May 2019 meetings.

## Comment Period

The Exposure Draft as well as the NASBA Fields of Study document are available for download on nasba.org or on aicpa.org. An explanatory memorandum accompanies the Exposure Draft and highlights areas in which specific comments are sought. Interested parties are encouraged to review and provide comment on the Exposure Draft by August 31, 2019.

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