

# **SAIBA STANDARDS FOR CPD PROGRAMS<sup>1</sup>**

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<sup>1</sup> This document is based on a homogenization of the standards issued by National Standards Board (NASB) of the United States as SAIBA strives to adhere to international best practice.

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## Introduction

Continuing professional development (CPD) is required for all Southern African Institute for Business Accountants (“SAIBA”) designation holders to maintain their professional competence and provide quality professional services. Members with designations such as BA(SA), BAP(SA), CBA(SA) or CFO(SA) collectively referred to as “Business Accountants” are responsible for complying with all applicable CPD requirements, rules, and regulations governing the accountancy profession, as well as those of SAIBA.

The Standards for Continuing Professional Development Programs (“Standards”) is published by the SAIBA to provide a framework for the development, presentation, measurement, and reporting on CPD programs. The Standards were last revised in 2020.

The Standards are periodically reviewed in their entirety by SAIBA who consults various stakeholders in the CPD arena, including other professional bodies, educators and CPD providers. If SAIBA determines that revisions or modifications are required, then such recommendations are taken to the relevant governance structures within SAIBA which will approve or reject the recommendations. Any revisions or modifications to the Standards will be posted to the SAIBA website, newsletter and social media for comment.

The Standards are intended to be a “live” document. As questions arise related to implementation and application of the Standards, these questions may be presented to SAIBA. Any revisions or modifications to the Standards will be posted on the SAIBA website, newsletter and social media.

## Preamble

1. The right to use a designation conferred by SAIBA, is regulated by the South African Qualifications Authority (SAQA) and imposes a duty on SAIBA to maintain public confidence by enhancing the current professional competence of its members, as defined in the Standards for Continuing Professional Development (CPD) and the SAIBA CPD policy, in all areas in which they provide services. Designation holders must accept and fulfil their ethical responsibilities to the public and the profession regardless of their fields of employment.
2. The accountancy profession is characterised by an explosion of relevant knowledge, ongoing changes and expansion, and increasing complexity. Advancing technology, globalisation of commerce, increasing specialisation, proliferating regulations, and the complex nature of business transactions have created a dynamic environment that requires Business Accountants (designation holders) to continuously maintain and enhance their professional competence.
3. The continuing development of professional competence involves a program of lifelong educational activities. Continuing Professional Development (CPD) is the term used in these standards to describe the educational activities that will assist Business Accountants in achieving and maintaining quality in professional services.
4. The following Standards have been broadly stated in recognition of the diversity of practice and experience among Business Accountants. They establish a framework for the development, presentation, measurement, and reporting of CPD programs and thereby help to ensure that Business Accountants receive the quality CPD necessary to satisfy their obligations to serve the public interest. The spirit of the Standards is to encourage high-quality learning with measurable objectives by providing baseline requirements. These Standards may also apply to other professionals by virtue of employment or membership. SAIBA has final authority on the acceptance of individual courses for CPD credit.
5. Advances in technology, delivery, and workplace arrangements may lead to innovative learning techniques. Learning theory is evolving to include more emphasis on outcome-based learning. These Standards anticipate innovation in CPD in response to these advances. CPD Training Partners must ensure innovative learning techniques are in compliance with the Standards. Training Partners are encouraged to consult with SAIBA regarding questions related to compliance with the Standards when utilising innovative techniques.
6. These Standards create a basic foundation for sound educational programs. Training Partners may wish to provide enhanced educational and evaluative techniques to all programs.

## 1. Definitions

**Advanced.** Program knowledge level most be useful for individuals with mastery of the particular topic. This level focuses on the development of in-depth knowledge, a variety of skills, or a broader range of applications. Advanced level programs are often appropriate for seasoned professionals within organisations; however, they may also be beneficial for other professionals with specialised knowledge in a subject area.

**Asynchronous.** A learning activity in which the participant has control over time, place and/or pace of learning.

**Basic.** Program knowledge level most beneficial to designation holders new to a skill or an attribute. These individuals are often at the staff or entry level in organisations, although such programs may also benefit a seasoned professional with limited exposure to the area.

**Blended learning program.** An educational program incorporating multiple learning formats.

**Continuing professional Development (CPD).** An integral part of the lifelong learning required to provide competent service to the public. The set of activities that enables business accountants to maintain and improve their professional competence.

**CPD credit.** One hour of participation in a program of learning equals one CPD credit or CPD point.

**CPD Training Partner.** The individual or organisation responsible for issuing a certificate of completion (alternatively providing SAIBA with the training material and assessments to enable SAIBA to issue the certificate of completion), and maintaining the documentation required by the Standards for Continuing Professional Development (CPD) Programs. This may include other professional bodies, whether formal or informal, as well as employers who offer in-house programs.

**Evaluative feedback.** Specific response(s) to incorrect answers to questions in self-study programs.

**Group Internet based program (Webinar).** Individual participation in synchronous learning with real time or scheduled interaction of an instructor or subject matter expert and built-in processes for attendance and interactivity.

**Live webinar.** Synchronous learning in a group environment with real-time interaction of an instructor or subject matter expert that provides the required elements of attendance monitoring and engagement.

**Independent study.** An educational process designed to permit a participant to learn a given subject under a learning contract with a CPD program provider.

**Instructional methods.** Delivery strategies such as case studies, computer-assisted learning, lectures, group participation, programmed instruction, use of audio-visual aids, or work groups employed in group, self-study, or independent study programs or other innovative programs.

**Intermediate.** Program knowledge level that builds on a basic program, most appropriate for participants with detailed knowledge in an area. Such persons are often at a mid-level within the organisation, with operational or supervisory responsibilities, or both.

**Learning activity.** An educational endeavour that maintains or improves professional competence.

**Learning contract.** A written contract signed by an independent study participant and a qualified CPD program provider prior to the commencement of the independent study.

**Learning objectives.** Measurable outcomes that participants should accomplish upon completion of a learning activity. Learning objectives are useful to program developers in deciding appropriate instructional methods and allocating time to various subjects.

**Nano learning program.** A tutorial program designed to permit a participant to learn a given subject in a +10-minute time frame through the use of electronic media (including technology applications and processes and computer-based or web-based technology) and without interaction with a real time instructor. A nano learning program differs from a self-study program in that it is typically focused on a single learning objective and is not paper-based. A nano learning program is not a group program. Nano learning is not a substitute for comprehensive programs addressing complex issues.

**Overview.** Program knowledge level that provides a general review of a subject area from a broad perspective. These programs may be appropriate for professionals at all organisational levels.

**Pilot test.** A method to determine the recommended CPD credit for self-study programs that involves sampling of at least one individual independent of the development team and representative of the intended participants to measure the representative completion time.

**Pre-program assessment.** A method of measuring prior knowledge that is given before the participant has access to the course content of the program.

**Professional competence.** Having requisite technical competence, professional skills, values, ethics, and attitudes to provide quality services as defined by the technical and ethical standards of the profession. The expertise needed to undertake professional responsibilities and to serve the public interest.

**Program of learning.** A collection of learning activities that are designed and intended as continuing education and that comply with these Standards.

**Qualified assessment.** A method of measuring the achievement of a representative number of the learning objectives for the learning activity.

**Reinforcement feedback.** Specific responses to correct answers to questions in self-study programs.

**Self-study program.** An educational program completed individually without the assistance or interaction of a real-time instructor.

**Social learning.** Learning from one's peers in a community of practice through observation, modelling, and application.

**Synchronous.** A group program in which participants engage simultaneously in learning activity(ies).

**Tutorial.** A method of transferring knowledge that is more interactive and specific than a book, lecture, or article. A tutorial seeks to teach by example and supply the information to complete a certain task.

**Update.** Program knowledge level that provides a general review of new developments. This level is for participants with a background in the subject area who desire to keep current.

## 2. General Guidelines for Business Accountants

### 2.1 Professional Competence.

All Business Accountants should participate in learning activities that maintain or improve, or both, their professional competence.

Selection of learning activities should be a thoughtful, *reflective* process addressing the individual Business Accountant's current and future professional plans, current knowledge and skill level, and desired or needed additional competence to meet future opportunities or professional responsibilities, or both.

Business Accountants' fields of employment do not limit the need for CPD. However, Business Accountants performing professional services need to have a broad range of professional competence. Thus, the concept of professional competence may be interpreted broadly. Accordingly, acceptable continuing education encompasses programs contributing to the development and maintenance of professional skills.

The CPD courses and licenses, as published on SAIBA's website, <https://saiba.academy/>, represents the primary knowledge and skill areas that Business Accountants need to perform professional services in all fields of employment.

To help guide their professional development, Business Accountants may find it useful to develop a learning plan. Learning plans are structured processes that help Business Accountants guide their professional development. They are dynamic instruments used to evaluate and document learning and professional competence development. They may be reviewed regularly and modified as the Business Accountant's professional competence needs change. Plans include a self-assessment of the gap between current and needed professional competence; a set of learning objectives arising from this assessment; and learning activities to be undertaken to fulfil the learning plan.

### 2.2 CPD Compliance.

Business Accountants must comply with all applicable CPD requirements.

Business Accountants are responsible for compliance with all applicable CPD requirements, rules, and regulations as set out by SAIBA, and other professional organisations or bodies to which they belong. Business Accountants should contact each appropriate entity to which they report to determine its specific requirements or any exceptions it may have to the standards presented herein.

Periodically, Business Accountants may participate in learning activities that do not comply with all applicable SAIBA CPD requirements, for example, specialised programs offered through alternative learning providers. If Business Accountants propose to claim credit for such learning activities, they must retain all relevant information.

The terms "should" and "must" are intended to convey specific meanings within the context of these Standards for Continuing Professional Development Programs.

The term "must" is used in the Standards and applies to Business Accountants and CPD Training Partners to convey that Business Accountants and CPD training partners are not permitted any departure from those specific Standards.

The term "should" is used in the Standards and applies to both Business Accountants and CPD training partners and is intended to convey that Business Accountants and CPD training partners are encouraged to follow such Standards as written.

The term “may” is used in the Standards and applies to both Business Accountants and CPD training partners and is intended to convey that Business Accountants and CPD training partners are permitted to follow such Standards as written.

### 2.3 CPD Credits, Records, and Documentation.

Business Accountants are responsible for accurate reporting of the appropriate number of CPD credits earned and must retain appropriate documentation of their participation in learning activities.

To protect the public interest, regulatory authorities require Business Accountants to document the maintenance and enhancement of professional competence through periodic reporting of CPD. For convenience, measurement is expressed in CPD credits (One credit is equal to one hour spent on an acceptable activity). However, the objective of CPD must always be maintenance and enhancement of professional competence, not attainment of credits. Compliance with regulatory and other requirements mandates that Business Accountants keep documentation of their participation in activities designed to maintain or improve, or both, professional competence. In the absence of legal or other requirements, a reasonable policy is to retain documentation for a minimum of five years from the end of the year in which the learning activities were completed.

Participants must document their claims of CPD credit. Examples of acceptable evidence of completion include the following:

- For group, blended learning, and independent study programs, a certificate or other verification supplied by the CPD training partner.
- For self-study and nano learning programs, a certificate supplied by the CPD training partner after satisfactory completion of a qualified assessment.
- For instruction credit, appropriate supporting documentation that complies with SAIBA requirements in this regard.
- For a university or college course that is successfully completed for credit, a record or transcript of the grade / qualification the participant received.
- For university or college non-credit courses, a certificate of attendance issued by a representative of the university or college.

For published articles, books, or CPD programs:

- A proper reference to the publication (or in the case of a CPD program, course development documentation) that names the author or contributor,
- A statement from the writer supporting the number of CPD hours claimed, and
- The name and contact information of the independent reviewer(s) or publisher.

### 2.4 Reporting CPD Credits.

Business Accountants who complete learning activities that maintain or improve their professional competence must claim no more than the CPD credits recommended by CPD training partner.

Business Accountants may participate in a variety of learning activities. Although CPD training partners determine credits, Business Accountants must only claim credit for activities through which they maintained or improved their professional competence. Business Accountants who participate in only part of a program must claim CPD credit only for the portion they attended or completed.



## 2.5 Independent Study.

Business Accountants may engage in independent study under the direction of a CPD training partner who has met the applicable standards for CPD training partners when the subject matter and level of study maintain or improve the Business Accountant's professional competence.

Independent study is an educational process designed to permit a participant to learn a given subject under the guidance of a CPD training partner. Participants in an independent study program must:

- a. enter into a written learning contract with a CPD training partner that must comply with the applicable standards for CPD training partners. A learning contract:
  - i. specifies the nature of the independent study program and the time frame over which it is to be completed.
  - ii. specifies that the output must be in the form of
    - 1)a written report that will be reviewed by the CPD training partner or a qualified person selected by the CPD training partner or
    - 2)a written certification by the CPD training partner that the participant has demonstrated application of learning objectives through
      - a) successful completion of tasks; or
      - b) performance of a live demonstration, oral examination, or presentation to a subject matter expert.
  - iii. outlines the maximum CPD credit that will be awarded for the independent study program, but limits credit to actual time spent.
- b. accept the written recommendation of the CPD training partner regarding the number of credits to be earned upon successful completion of the proposed learning activities. CPD credits will be awarded only if
  - i. all the requirements of the independent study as outlined in the learning contract are met;
  - ii. the CPD training partner reviews and signs the participant's report;
  - iii. the CPD training partner reports to the participant the actual credits earned; and
  - iv. the CPD training partner provides the participant with contact information.

The maximum credits to be recommended by an independent study CPD training partner must be agreed upon in advance and must be equated to the effort expended to improve professional competence. The credits cannot exceed the time devoted to the learning activities and may be less than the actual time involved.

- c. retain the necessary documentation to satisfy regulatory requirements regarding the content, inputs, and outcomes of the independent study.

### 3. Standards for CPD Training Partners

#### 3.1 General Standards

##### Standard No. 1: Compliance responsibility

**CPD training partners are responsible for compliance with all applicable Standards and other CPD requirements.**

##### **S1 – 01. CPD requirements of professional bodies and others.**

CPD training partners may have to meet the specific CPD requirements of SAIBA and other regulatory authorities.

Professional guidance for CPD training partners is available from SAIBA; regulatory body-specific guidance is available from such entities. CPD training partners should contact the appropriate entity to determine requirements.

#### 3.2 - Standards for CPD Program Development

##### Standard No. 2: Objectives and outcomes

**All learning activities must be based on relevant learning objectives and outcomes that clearly articulate the professional competence that should be achieved by participants in the learning activities.**

##### **S2-01. Program knowledge level.**

Learning activities provided by CPD training partners for the benefit of designation holders must specify the knowledge level, content, and learning objectives so that potential participants can determine if the learning outcomes are appropriate to their professional competence development needs. Knowledge levels consist of basic, intermediate, advanced, update, and overview.

##### Standard No. 3: Relevance

**CPD training partners must develop and execute learning activities in a manner consistent with the prerequisite education, experience, and advance preparation of participants.**

##### **S3-01. Prerequisite education and experience.**

To the extent it is possible to do so, CPD training partners should make every attempt to equate program content and level with the backgrounds of intended participants. All programs identified as intermediate, advanced or update must clearly identify prerequisite education, experience, and advance preparation in precise language so that potential participants can readily ascertain whether they qualify for the program. For courses with a program knowledge level of basic and overview, prerequisite education or experience and advance preparation must be noted, if any, otherwise, state “none” in the course announcement or descriptive materials.

##### Standard No. 4: Material

**CPD training partners must use activities, materials, and delivery systems that are current, technically accurate, and effectively designed. Course documentation must contain the most recent publication, revision, or review date. Courses must be revised as soon as feasible following changes**

to relative regulations, laws, rulings, decisions, interpretations, and so on. Courses in subjects that undergo frequent changes must be reviewed by an individual with subject matter expertise at least once a year to verify the currency of the content. Other courses must be reviewed at least every two years.

#### **S4-01. Developed by a subject matter expert.**

Learning activities must be developed by individuals or teams having expertise in the subject matter. Expertise may be demonstrated through practical experience or education, or both.

#### **Standard No. 5: Reviewed**

**CPD training partners of group, self-study, nano learning, and blended learning programs must ensure that learning activities are reviewed by qualified persons other than those who developed the programs to assure that the program is technically accurate and current and addresses the stated learning objectives. These reviews must occur before the first presentation of these materials and again after each significant revision of the CPD programs.**

The participation of at least one Business Accountant (in good standing and holding an active and relevant designation or the equivalent of an “active” Business Accountant is required in the development of every program. The participation of other professionals as necessary (who are in good standing with SAIBA and/or their respective professional institutes is required in the development of each program.

As long as these requirements are met at some point during the development process, a program would be in compliance. Whether to have this individual(s) involved during the development or the review process is at the CPD training partner’s discretion.

#### **S5-01. Qualifications of reviewers.**

Individuals or teams qualified in the subject matter must review programs. When it is impractical to review certain programs in advance, such as lectures given only once, greater reliance should be placed on the recognized professional competence of the instructors or presenters. Using independent reviewing organisations familiar with these Standards may enhance quality assurance.

#### **S5-02. Review responsibilities if content is purchased from another entity.**

SAIBA and CPD training partners may purchase course content from other entities and developers. The organisation that issues the certificate of completion under its name to the participants of the program is responsible for compliance with all Standards and other CPD requirements.

If a CPD training partner plans to issue certificates of completion under its name, then the CPD training partner must first consider whether the content was purchased from an entity registered with SAIBA or relevant authority as an accredited training provider.

- If the content is purchased from a nationally or internationally recognised / accredited provider, then the CPD training partner may maintain the author/developer and reviewer documentation from that provider in order to satisfy the content development requirements of the Standards. The documentation should be maintained as prescribed in Standard No. 24.
- If the content is purchased from an entity not nationally or internationally recognised / accredited, then the CPD training partner must independently review the purchased content to ensure compliance with the Standards. If the CPD training partner does not have the subject matter expertise on staff, then the CPD training partner must contract with a qualified

individual to conduct the review. The CPD training partner must maintain the appropriate documentation regarding the credentials and experience of both the course author/developer(s) and reviewer(s) as prescribed in Standard No. 24.

### Standard No. 6: Qualified

**CPD training partners of independent study learning activities must be qualified in the subject matter.**

#### **S6-01. Requirements of independent study providers.**

A CPD training partner of independent study learning activities must have expertise in the specific subject area related to the independent study. The CPD training partner must also:

- review, evaluate, approve, and sign the proposed independent study learning contract, including agreeing in advance on the number of credits to be recommended upon successful completion.
- evidence program completion by:
  - reviewing and signing the written report developed by the participant in independent study.
- certifying in writing that the applicant has demonstrated application of learning objectives through successful completion of tasks.
- certifying in writing that the applicant has performed a live demonstration, oral examination, or presentation to a subject matter expert.
- retain the necessary documentation to satisfy regulatory requirements regarding the content, inputs, and outcomes of the independent study.

### Standard No. 7: Live programs

**Group live programs must employ instructional methods that clearly define learning objectives, guide the participant through a program of learning, and include elements of engagement within the program.**

Whether a program is classified as group live or group Internet based (webinars) is determined by how the participant consumes the learning (in a group setting or on an individual basis) and not by the technology used in program delivery. Group live examples include but are not limited to: classroom setting with a real time instructor, participation in a group setting calling in to a teleconference, and participation in a group setting watching a rebroadcast of a program with a real time subject matter expert facilitator.

#### **S7-01. Required elements of engagement.**

A group live program must include at least one element of engagement related to course content during each credit of CPD (for example, group discussion, survey questions, instructor-posed question with time for participant reflection, or use of a case study with different engagement elements throughout the program).

#### **S7-02. Real time instructor during program presentation.**

Group live programs must have a real time instructor while the program is being presented. Program participants must be able to interact with the real time instructor while the course is in progress (including the opportunity to ask questions and receive answers during the presentation). Once a group live program is recorded for future presentation, it will continue to be considered a group live program only when a real time subject matter expert facilitates the recorded presentation.

CPD credit for a recorded group live program facilitated by a real time subject matter expert will be equal to the CPD credit awarded to the original presentation.

**S7-03. No real time instructor during recorded program presentation.**

A group live program that is recorded for future presentation that does not include a real time subject matter facilitator is no longer a group live program and will be classified as a self-study program only if it meets all self-study delivery method requirements with the exception of the basis for CPD credit.

CPD credit for a recorded group live program not facilitated by a real time subject matter expert will be equal to the CPD credit awarded to the original presentation, or it may be determined by either of the two self-study credit determination methodologies described in Standard No. 17: pilot testing or the *prescribed word count formula*, at the provider's discretion.

**Standard No. 8: Webinar based programs**

**Group Internet based programs (webinars) must employ instructional methods that clearly define learning objectives, guide the participant through a program of learning, and provide evidence of a participant's satisfactory completion of the program.**

Whether a program is classified as group live or group Internet based is determined by how the participant consumes the learning (in a group setting or on an individual basis) and not by the technology used in program delivery. Group Internet based examples include but are not limited to: participation in a webcast individually, participation in a broadcast of a group live presentation on an individual basis, and participants calling in to a conference call on an individual basis.

**S8-01. Real time instructor during program presentation.**

Group Internet based programs must have a real time instructor while the program is being presented. Program participants must be able to interact with the real time instructor while the course is in progress (including the opportunity to ask questions and receive answers during the presentation). Once a group Internet based program is recorded for future presentation, it will continue to be considered a group Internet based program only when a real time subject matter expert facilitates the recorded presentation. Facilitation may include availability by the subject matter expert for Q&A via a form of knowledge base. CPD credit for a recorded group Internet based program facilitated by a real time subject matter expert will be equal to the CPD credit awarded to the original presentation.

**S8-02. No real time instructor during recorded program presentation.**

A group Internet based program that is recorded for future presentation that does not include a real time subject matter facilitator is no longer a group Internet based program and will only be classified as a self-study program if it meets all self-study delivery method requirements, with the exception of the basis for CPD credit. CPD credit for a recorded group Internet based program not facilitated by a real time subject matter expert will be equal to the CPD credit awarded to the original presentation, or it may be determined by either of the two self-study credit determination methodologies described in Standard No. 17: pilot testing or the *prescribed word count formula*, at the provider's discretion.

**Standard No. 9: Self-study programs**

**Self-study programs must use instructional methods that clearly define learning objectives, guide the participant through a program of learning, and provide evidence of a participant's satisfactory completion of the program.**

**S9-01. Guide participant through a program of learning.**

To guide participants through a program of learning, CPD training partners of self-study programs must elicit participant responses to test for understanding of the material. Appropriate feedback must be provided. Satisfactory completion of the program must be confirmed during or after the program through a qualified assessment.

**S9-02. Use of review questions or other content reinforcement tools.**

Review questions must be placed at the end of each learning activity throughout the program in sufficient intervals to allow the participant the opportunity to evaluate the material that needs to be re-studied. If objective type questions are used, at least three (3) review questions per CPD credit must be included or two (2) review questions if the program is marketed for one-half CPD credits. Simulations and other innovative tools that guide participants through structured decisions can be used in lieu of review questions.

After the first full credit and the minimum of three review questions, additional review questions are required based on the additional credit measurement amount of the program.

**S9-03. Evaluative and reinforcement feedback on review questions.**

If the multiple choice method is used, evaluative feedback for each incorrect response must explain specifically why each response is wrong, and reinforcement feedback must be provided for correct responses even when the minimum number of review questions requirement has otherwise been exceeded.

If rank order or matching questions are used, then it is permissible to provide single feedback to explain the correct response. Simulations and other innovative tools that guide participants through structured decisions could provide feedback at irregular intervals or at the end of the learning experience. In those situations, single feedback would be permissible. "True or false" questions or review questions that do not meet the evaluative and reinforcement feedback requirements are allowed as review questions, other than when using the multiple choice method. Noncompliant questions are not included in the number of review questions required per CPD credit. Forced choice questions, when used as part of an overall learning strategy, are allowed as review questions and can be counted in the number of review questions required per CPD credit. There is no minimum passing rate required for review questions.

**S9-04. Qualified assessment requirements.**

To provide evidence of satisfactory completion of the course, CPD training partners of self-study programs must require participants to successfully complete a qualified assessment during or after the program with a cumulative minimum passing grade of at least 70 percent before issuing CPD credit for the course. Assessments may contain questions of varying format (for example, multiple choice, essay, and simulations). At least five (5) questions and scored responses per CPD credit must be included on the qualified assessment, or three (3) assessment questions and scored responses if the program is marketed for one-half CPD credit.

For example, the qualified assessment for a 5-credit course must include at least 25 questions and scored responses. Alternatively, a 5 ½ credit course must include at least 28 questions and scored responses. Except in courses in which recall of information is the learning strategy, duplicate review and qualified assessment questions are not allowed. "True or false" questions are not permissible on the qualified assessment.

After the first full credit and the minimum of five questions and scored responses per CPD credit, additional qualified assessment questions and scored responses are required based on the additional credit measurement amount of the program as follows:

***Additional Credit:***

***Additional Questions/Scored***

***Responses:***

*0.2 1*

*0.4 2*

*0.5 3*

*0.6 3*

*0.8 4*

*Next full credit 5*

If a pre-program assessment is used in the course, then the pre-program assessment cannot be included in the determination of the recommended CPD credits for the course. If a pre-program assessment is used and feedback is provided, then duplicate pre-program assessment and qualified assessment questions are not permitted. If a pre-program assessment is used and feedback is not provided, then duplicate pre-program assessment and qualified assessment questions are permissible. Feedback may comply with the feedback for review questions as described in S9-03 or take the form of identifying correct and incorrect answers.

A qualified assessment must measure a representative number of the learning objectives for the program. A representative number of the learning objectives is 75 percent or more of the learning objectives for the program. The representative number of the learning objectives can be less than 75 percent of the learning objectives for the program only if a randomized question generator is used, and the test bank used in the creation of the assessment includes at least 75 percent of the learning objectives for the program. Assessment items must be written to test the achievement of the stated learning objectives of the course.

**S9-05. Feedback on qualified assessment.**

Providing feedback on the qualified assessment is at the discretion of the CPD program provider. If the CPD program provider chooses to provide feedback and

- utilizes a test bank, then the CPD training partner must ensure that the question test bank is of sufficient size to minimize overlap of questions on the qualified assessment for the typical repeat test taker. Feedback may comply with the feedback for review questions as described in S9-03 or take the form of identifying correct and incorrect answers.
- does not utilize a test bank, whether or not feedback can be given depends on whether the participant passes the qualified assessment, then
- on a failed assessment, the CPD training partner may not provide feedback to the test taker.
- on assessments passed successfully, the CPD training partner may choose to provide participants with feedback. This feedback may comply with the type of feedback for review questions as described in S9-03 or take the form of identifying correct and incorrect answers.

#### **S9-06. Program or course expiration date.**

Course documentation must include an expiration date (the time by which the participant must complete the qualified assessment). For individual courses, the expiration date is no longer than one year from the date of purchase or enrolment. For a series of courses to achieve an integrated learning plan, the expiration date may be longer.

#### **S9-07. Based on materials developed for instructional use.**

Self-study programs must be based on acceptable instructional materials specifically developed for instructional use and not on third-party materials. Self-study programs requiring only the reading of general professional literature, regulatory publications, or reference manuals followed by a test will not be acceptable. However, the use of the publications and reference materials in self-study programs as supplements to the instructional materials could qualify if the self-study program complies with each of the CPD standards.

Acceptable instructional materials for self-study include teaching materials that are written for instructional educational purposes. These materials must demonstrate the expertise of the author(s). At a minimum, instructional materials must include the following items:

1. An overview of topics;
2. The ability to find information quickly (for example, an index, a detailed menu, or key word search function);
3. The definition of key terms (for example, a glossary or a search function that takes a participant to the definition of a key word);
4. Instructions to participants regarding navigation through the course, course components, curriculum and course completion;
5. Review questions with feedback; and a
6. Qualified assessment.

#### **Standard No. 10: Nano programs**

**Nano learning programs must use instructional methods that clearly define a minimum of one learning objective, guide the participant through a program of learning, and provide evidence of a participant's satisfactory completion of the program. Satisfactory completion of the program must be confirmed at the conclusion of the program through a qualified assessment.**

#### **S10-01. Qualified assessment requirements.**

To provide evidence of satisfactory completion of the course, CPD training partners of nano learning programs must require participants to successfully complete a qualified assessment with a passing grade of 100 percent before issuing CPD credit for the course. Assessments may contain questions of varying format (for example, multiple choice, rank order, and matching).

Only two questions must be included on the qualified assessment. "True or false" questions are not permissible on the qualified assessment. If the participant fails the qualified assessment, then the participant must re-take the nano learning program. The number of re-takes permitted a participant is at the provider's discretion.



### **S10-02. Feedback on qualified assessment.**

Providing feedback on the qualified assessment is at the discretion of the CPD training partner. If the CPD training partner chooses to provide feedback and

- utilizes a test bank, then the CPD training partner must ensure that the question test bank is of sufficient size for no overlap of questions on the qualified assessment for the typical repeat test taker. If the multiple choice method is used, evaluative feedback for each incorrect response must explain specifically why each response is wrong, and reinforcement feedback must be provided for correct responses. If rank order or matching questions are used, then it is permissible to provide single feedback to explain the correct response. Feedback may also take the form of identifying correct and incorrect answers.
- does not utilize a test bank, whether or not feedback can be given depends on whether the participant passes the qualified assessment, then
- on a failed assessment, the CPD training partner may not provide feedback to the test taker.
- on assessments passed successfully, CPD training partners may choose to provide participants with feedback. This feedback may comply with the type of feedback described in the preceding paragraph or take the form of identifying correct and incorrect answers.

### **S10-03. Program or course expiration date.**

Course documentation must include an expiration date. The expiration date is no longer than one year from the date of purchase or enrolment.

### **S10-04. Based on materials developed for instructional use.**

Nano learning programs must be based on acceptable instructional materials specifically developed for instructional use and not on third-party materials.

Nano learning programs requiring only the reading of general professional literature, regulator publications, or reference manuals followed by an assessment will not be acceptable.

Acceptable instructional materials for a nano learning program include intentional, engaged learning activities developed for focused content delivery. Nano learning programs may incorporate techniques such as visuals, slide reinforcements, role play, demonstrations, or use of a white board. The intent of a nano learning program is to transfer knowledge that is interactive, seeking to teach by example, to supply information to understand a specific concept, complete a certain task or computation or to problem-solve or make decisions through role play or demonstration.

At a minimum, nano learning programs must include the following items:

1. The learning objective(s) of the program;
2. Any instructions that participants need to navigate through the program; and a
3. A qualified assessment.

### **Standard No. 11: Blended learning programs**

**Blended learning programs must use instructional methods that clearly define learning objectives and guide the participant through a program of learning. Pre-program, post program, and homework assignments should enhance the learning program experience and must relate to the defined learning objectives of the program.**

### **S11-01. Guide participant through a program of learning.**

The blended learning program includes different learning or instructional methods (for example, lectures, discussion, guided practice, reading, games, case studies, and simulation); different delivery methods (group live, group Internet based, nano learning, or self-study); different scheduling (synchronous or asynchronous); or different levels of guidance (for example, individual, instructor or subject matter expert led, or group and social learning). To guide participants through the learning process, CPD training partners must provide clear instructions and information to participants that summarise the different components of the program and what must be completed or achieved during each component in order to qualify for CPD credits. The CPD training partner must document the process and components of the course progression and completion of components by the participants.

### **S11-02. Primary component of blended learning program is a group program.**

If the primary component of the blended learning program is a group program, then CPD credits for pre-program, post-program, and homework assignments cannot constitute more than 25 percent of the total CPD credits available for the blended learning program.

### **S11-03. Primary component of blended learning program is an asynchronous learning activity.**

If the primary component of the blended learning program is an asynchronous learning activity, then the blended learning program must incorporate a qualified assessment in which participants demonstrate achievement of the learning objectives of the program.

#### **S11-03.1. Qualified assessment requirements.**

A qualified assessment must measure a representative number of learning objectives for the program. A representative number of the learning objectives is 75 percent or more of the learning objectives for the program.

## **3.3 - Standards for CPD Program Presentation**

### **Standard No. 12: Quality of presentations**

**CPD training partners must provide descriptive materials that enable participants to assess the appropriateness of learning activities. For CPD training partners whose courses are developed for sale or for external audiences, or both (that is, not internal training), then CPD training partners must make the following information available in advance:**

- **Learning objectives;**
- **Instructional delivery methods;**
- **Recommended CPD credit and recommended field of study;**
- **Prerequisites;**
- **Program level;**
- **Advance preparation;**
- **Program description;**
- **Course registration and, where applicable, attendance requirements;**
- **Refund policy for courses sold for a fee or cancellation policy;**
- **Complaint resolution policy; and**
- **Official SAIBA endorsement, if an accredited provider (explaining final authority of acceptance of CPD credits).**

**For CPD training partners whose courses are purchased or developed for internal training only, CPD training partners must make the following information available in advance:**

- **Learning objectives;**
- **Instructional delivery methods;**
- **Recommended CPD credit and recommended field of study;**
- **Prerequisites;**
- **Advance preparation;**
- **Program level (for optional internal courses only);**
- **Program description (for optional internal course only).**

**S12-01. Disclose significant features of program in advance.**

For potential participants to effectively plan their CPD, the training partner must disclose the significant features of the program in advance (for example, through the use of brochures, websites, electronic notices, invitations, direct mail, or other announcements). When CPD programs are offered in conjunction with non-educational activities or when several CPD programs are offered concurrently, participants must receive an appropriate schedule of events indicating those components that are recommended for CPD credit. The CPD training partner's registration and attendance policies and procedures must be formalised, published, and made available to participants and include refund and cancellation policies as well as complaint resolution policies.

**S12-02. Disclose advance preparation and prerequisites.**

CPD training partners must distribute program materials in a timely manner and encourage participants to complete any advance preparation requirements. All programs must clearly identify prerequisite education, experience, and advance preparation requirements, if any, in the descriptive materials. Prerequisites, if any, must be written in precise language so that potential participants can readily ascertain whether they qualify for the program.

**Standard No. 13: Qualified instructors**

**CPD training partners must ensure that instructors are qualified with respect to both program content and instructional methods used.**

**S13-01. Qualifications of instructors.**

Instructors are key ingredients in the learning process for any group or blended learning program. Therefore, it is imperative that CPD training partners exercise great care in selecting qualified instructors for all group or blended learning programs.

Qualified instructors are those who are capable, through training, education, or experience, of communicating effectively and providing an environment conducive to learning. They must be competent and current in the subject matter, skilled in the use of the appropriate instructional methods and technology, prepared in advance, and must strive to engage participants.

**S13-02. Evaluation of instructor's performance.**

CPD training partners should evaluate the instructor's performance at the conclusion of each program to determine the instructor's suitability to serve in the future.

## Standard No. 14: Evaluate learning activities

**CPD training partners must employ an effective means for evaluating learning activity quality with respect to content and presentation, as well as provide a mechanism for participants to assess whether learning objectives were met.**

### **S14-01. Required elements of evaluation.**

The objectives of evaluation are to assess participant and instructor satisfaction with specific programs and to increase subsequent program effectiveness.

Evaluations, whether written or electronic, must be solicited from participants and instructors for each program session, including self-study and nano learning programs, to determine, among other things, whether

- stated learning objectives were met.
- stated prerequisite requirements were appropriate and sufficient.
- program materials, including the qualified assessment, if any, were relevant and contributed to the achievement of the learning objectives.
- time allotted to the learning activity was appropriate.
- individual instructors were effective. (Note: This topic does not need to be included in evaluations for self-study and nano learning programs.)

If the instructor is actively involved in the development of the program materials, then it is not necessary to solicit an evaluation from the instructor.

### **S14- 02. Evaluation results.**

CPD training partners must periodically review evaluation results to assess program effectiveness and should inform developers and instructors of evaluation results.

## Standard No. 15: Instructional methods

**CPD training partners must ensure that instructional methods employed are appropriate for the learning activities.**

### **S15-01. Assess instructional method in context of program presentation.**

CPD training partners must assess the instructional methods employed for the learning activities to determine if the delivery is appropriate and effective.

### **S15-02. Facilities and technology appropriateness.**

Learning activities must be presented in a manner consistent with the descriptive and technical materials provided. Integral aspects in the learning environment that should be carefully monitored include the number of participants and the facilities and technologies employed in the delivery of the learning activity.

## **3.4 - Standards for CPD Program Measurement**

### Standard No. 16: Awarding credits

**Learning activities are measured by actual program length, with one 60-minute period equal to one CPD credit. Providers may recommend CPD credits under the following scenarios:**

- **Group programs, independent study, and blended learning programs – A minimum of one full credit must be awarded initially, but after the first credit has been earned, credits may**

be awarded in one-sixth increments or in one-half increments (*1.0, x.2, x.4, x.5, x.6, x.8, and so on*).

- **Self-study** – A minimum of one-half credit must be awarded initially, but after the first full credit has been earned, credits may be awarded in one-sixth increments or in one half increments (*0.5, 1.0, x.2, x.4, x.5, x.6, x.8, and so on*).
- **Nano learning** – Credits must be awarded only as one-sixth credit (0.2 credit). A 20-minute program would have to be produced as two stand-alone nano learning programs.

Training partners may round down CPD credits awarded to the nearest one-sixth, one-half, or whole credit at their discretion and as appropriate for the instructional delivery method; however, the participant claiming CPD credits should refer to respective professional body requirements regarding acceptability of one-sixth and one-half CPD credits.

Only learning content portions of programs (including pre-program, post-program, and homework assignments, when incorporated into a blended learning program) qualify toward eligible credit amounts. Time for activities outside of actual learning content, including, for example, excessive welcome and introductions, housekeeping instructions, and breaks, is not accepted toward credit.

#### **S16-01. Learning activities with individual segments.**

For learning activities in which individual segments are less than 60 minutes, the sum of the segments would be considered one total program. For example, six 30-minute presentations would equal 180 minutes and would be counted as three CPD credits. When the total minutes of a sponsored learning activity are greater than 60, but not equally divisible by 60, the CPD credits granted must be rounded down to the nearest credit basis depending on the instructional delivery method of the program. For example, a group live program must be rounded down to the nearest one-sixth, one-half, or whole credit.

Thus, learning activities with segments totalling 170 minutes would be granted two and five-sixths CPD credits if using one-sixth increments and two and one-half credits if using one-half increments. For learning activities in which segments are classified in multiple fields of study, the CPD credits granted should first be computed based on the content time of the total program. Next, the CPD credits granted should be allocated to the fields of study based on the field of study content time. If the sum of the individual segments by field of study content time does not equal the CPD credits computed based on the content time for the total program, then the difference should be allocated to the primary field of study for the program.

#### **S16-02. Responsibility to monitor attendance.**

Although it is the participant's responsibility to report the appropriate number of credits earned, CPD training partners must maintain a process to monitor individual attendance at group programs to assign the correct number of CPD credits. A participant's self-certification of attendance alone is not sufficient.

#### **S16-03. Monitoring mechanism for group Internet based programs.**

In addition to meeting all other applicable group program standards and requirements, group Internet based programs must employ some type of real time monitoring mechanism to verify that participants are participating during the course. The monitoring mechanism must be of sufficient frequency and lack predictability to ensure that participants have been engaged throughout the program.

The monitoring mechanism must employ at least three instances of interactivity completed by the participant per CPD credit. CPD training partners should verify with respective professional bodies on specific interactivity requirements.

**S16-04. Small group viewing of group Internet based programs.**

In situations in which small groups view a group Internet based program such that one person logs into the program and asks questions on behalf of the group, documentation of attendance is required in order to award CPD credits to the group of participants. Participation in the group must be documented and verified by the small group facilitator or administrator in order to authenticate attendance for program duration.

**S16-05. University or college credit course.**

For university or college credit courses that meet these CPD Standards, each unit of college credit shall equal the following CPD credits:

- Semester system 15 credits;
- Quarter system 10 credits

**S16-06. University or college non-credit course.**

For university or college non-credit courses that meet these CPD standards, CPD credit shall be awarded only for the actual classroom time spent in the non-credit course.

**S16-07. Participant preparation time.**

Credit is not granted to participants for preparation time, unless the program meets the criteria for blended learning in Standard No. 11.

**S16-08. Committee or staff meetings qualification for CPD credits.**

Only the portions of committee or staff meetings that are designed as programs of learning and comply with these Standards qualify for CPD credit.

**Standard No. 17: Credits and self-study**

**CPD credit for self-study learning activities must be based on one of the following educationally sound and defensible methods:**

Method 1: Pilot test of the representative completion time

Method 2: Computation using the prescribed word count formula

**If a pre-program assessment is used, the pre-program assessment is not included in the CPD credit computation.**

**S17-01. Method 1 – Sample group of pilot testers.**

A sample of intended professional participants must be selected to test program materials in an environment and manner similar to that in which the program is to be presented. The sample group must consist of at least three qualified individuals who are independent of the program development group.

- For those courses whose target audience includes Business Accountants, the sample group must be licensed designation holders in good standing, hold an active membership or the

equivalent of an “active” Business Accountant and possess the appropriate level of knowledge before taking the program.

- For those providers who are subject to various regulatory requirements that mandate a minimum number of CPD credits and offer courses to non-designation holders, those courses do not have to be pilot tested by active designation holders.
- For those courses whose target audience includes Business Accountants and non-designation holders, the sample group must be representative of the target audience and contain both Business Accountants, as defined previously, and non-designation holders.

#### **S17-02. Method 1 – CPD credit based on representative completion time.**

The sample does not have to ensure statistical validity; however, if the results of pilot testing are inconsistent, then the sample must be expanded or, if the inconsistent results are outliers, the inconsistent results must be eliminated. CPD credit must be recommended based on the representative completion time for the sample. Completion time includes the time spent taking the final examination and does not include the time spent completing the course evaluation or pre-program assessment.

Pilot testers must not be informed about the length of time the program is expected to take to complete. If substantive changes are subsequently made to program materials, whether in one year or over a period of years, further pilot tests of the revised program materials must be conducted to affirm or amend, as appropriate, the representative completion time.

#### **S17-03. Method 1 – Requirement for re-pilot testing.**

If, subsequent to course release, actual participant completion time warrants a change in CPD credit hours, re-pilot testing is required to substantiate a change in CPD credit prospectively.

#### **S17-04. Method 1 – Pilot testing when course is purchased from vendor or other developer.**

CPD training partners may purchase courses from other vendors or course developers. For purchased courses in which pilot tests were conducted and provided, CPD training partners must review results of the course developer’s pilot test results to ensure that the results are appropriate. For purchased courses in which no pilot tests were conducted or provided, CPD training partners must conduct pilot testing or perform the *word count formula* as prescribed in method 2.

#### **S17-05. Method 2 – Basis for prescribed word count formula.**

The prescribed word count formula begins with a word count of the number of words contained in the text of the required reading of the self-study program and should exclude any material not critical to the achievement of the stated learning objectives for the program. Examples of information material that is not critical and, therefore, **excluded** from the word count are course introduction, instructions to the participant, author/course developer biographies, table of contents, glossary, pre-program assessment, and appendixes containing supplementary reference materials.

Again, only course content text that is critical to the achievement of stated learning objectives should be included in the word count formula. If an author/course developer determines, for example, that including the entire accounting rule or tax regulation is beneficial to the participant, the accounting rule or tax regulation should be included as an appendix to the course as supplementary reference material and excluded from the word count formula. Only pertinent paragraphs or sections of the required for the achievement of stated learning objectives should be included in the actual text of the course and, therefore, included in the word count formula.

Review questions, exercises, and qualified assessment questions are considered separately in the calculation and should not be included in the word count.

**S17-06. Method 2 – Calculation of CPD credit using the prescribed word count formula.**

The word count for the text of the required reading of the program is divided by 180, the average reading speed of adults. The total number of review questions (including those above the minimum requirements), exercises, and qualified assessment questions is multiplied by 1.85, which is the estimated average completion time per question. These two numbers plus actual audio/video duration time (not narration of the text), if any, are then added together and the result divided by 60 to calculate the CPD credit for the self-study program. When the total minutes of a self-study program are not equally divisible by 60, the CPD credits granted must be rounded down to the nearest one-half credit, one-sixth credit, or whole credit using the guidelines of Standard No. 16.

$$[(\# \text{ of words}/180) + \text{actual audio/video duration time} + (\# \text{ of questions} \times 1.85)] / 60 = \text{CPD credit}$$

**S17-07. Method 2 – Consideration of audio and video segments in word count formula.**

If audio and video segments of a self-study program constitute additional learning for the participant (that is, not narration of the text), then the actual audio/video duration time may be added to the time calculation as provided in the prescribed word count formula. If the entire self-study program constitutes a video, then the prescribed word count formula in S17-06 would consist of the actual video time plus the total number of review questions (including those above the minimum requirements), exercises, and qualified assessment questions multiplied by 1.85, divided by 60 (that is, there would be no word count for text used in the formula).

$$[\text{actual audio/video duration time} + (\# \text{ of questions} \times 1.85)] / 60 = \text{CPD credit}$$

**S17-08. Method 2 – Word count formula when course is purchased from vendor or other developer.**

CPD training partners may purchase courses from other vendors or course developers. For purchased courses in which the word count formula was calculated, CPD training partners must review the results of the course developer's word count formula calculation to ensure that results are appropriate. For purchased courses in which the word count formula calculation was not performed or provided, CPD training partners must perform the word count formula calculation or conduct pilot testing as described in method 1.

**Standard No. 18: Credits and Nano**

**CPD credit for nano learning programs must be based on duration of the program plus the qualified assessment, which, when combined, should be a minimum of 10 minutes. However, one-sixth (0.10 credit) CPD credit is the maximum credit to be awarded for a single nano learning program.**

**Standard No. 19: Credits and blended**

**CPD credit for blended learning programs must equal the sum of the CPD credit determinations for the various completed components of the program. CPD credits could be determined by actual duration time (for example, audio/video duration time or learning content delivery time in a group program) or by a pilot test of the representative completion time as prescribed in S17-01 or word count formula as prescribed in S17-06 (for example, reading, games, case studies, and simulations).**



## Standard No. 20: Credits for instructors

**Instructors and discussion leaders of learning activities may receive CPD credit for their preparation, review, and presentation time to the extent the activities maintain or improve their professional competence and meet the requirements of these Standards.**

**Technical reviewers of learning activities may receive CPD credit for actual review time up to the actual number of CPD credits for the program, subject to the regulations and maximums established by professional bodies.**

### **S20-01. Instructor CPD credit parameters.**

Instructors, discussion leaders, or speakers who present a learning activity for the first time may receive CPD credit for actual preparation time up to 2 times the number of CPD credits to which participants would be entitled, in addition to the time for presentation, subject to regulations and maximums established by the professional body (SAIBA). For example, for learning activities in which participants could receive 8 CPD credits, instructors may receive up to 24 CPD credits (16 for preparation plus 8 for presentation). For repeat presentations, CPD credit can be claimed only if it can be demonstrated that the learning activity content was substantially changed, and such change required significant additional study or research.

### **S20-02. Presenting a program.**

The designation holder claiming CPD credits should refer to respective professional body requirements.

### **S20-03. Technical reviewer CPD credit parameters.**

Technical reviewers who review a learning activity for the first time may receive CPD credit for actual review time up to the actual number of CPD credits for the program, subject to regulations and maximums established by professional bodies. For repeat technical reviews, CPD credit can be claimed only if it can be demonstrated that the learning activity content was substantially changed, and such change required significant additional study or research.

## Standard No. 21: Credits for writers

**Writers of published articles, books, or CPD programs may receive CPD credit for their research and writing time to the extent it maintains or improves their professional competence.**

### **S21-01. Requirement for review from independent party.**

Writing articles, books, or CPD programs for publication is a structured activity that involves a process of learning. For the writer to receive CPD credit, the article, book, or CPD program must be formally reviewed by an independent party.

CPD credits should be claimed only upon publication.

### **S21-02. Authoring a program.**

As a general rule, receiving CPD credits for authoring and presenting the same program should not be allowed. The designation holder claiming CPD credits should refer to respective professional body requirements.

## Standard No. 22: Alignment of credits

**CPD credits recommended by a CPD program provider of independent study must not exceed the time the participant devoted to complete the learning activities specified in the learning contract.**

### **S22-01. CPD credits agreed to in advance.**

The maximum credits to be recommended by an independent study CPD program provider must be agreed upon in advance and must be equated to the effort expended to improve professional competence. The credits cannot exceed the time devoted to the learning activities and may be less than the actual time involved.

## **3.5 - Standards for CPD Program Reporting**

### Standard No. 23: Communication with participants

**CPD program providers must provide program participants with documentation (electronic or paper) of their participation (certificate of completion), which includes the following:**

- **CPD program provider name and contact information;**
- **Participant's name;**
- **Course title;**
- **Course field of study;**
- **Date offered or completed;**
- **If applicable, location;**
- **Type of instructional and delivery method used;**
- **Amount of CPD credit recommended;**
- **Verification by CPD program provider representative;**
- **Provider identification number or registration number, if required by regulatory authorities;**
- **SAIBA time statement stating that CPD credits have been granted on a 60-minute credit;**
- **Any other statements required by regulatory authorities.**

**The documentation should be provided as soon as possible and should not exceed 60 days (so that participants can report their earned CPD credits in a timely manner).**

### **S23-01. Entity to award CPD credits and acceptable documentation.**

The CPD training partner is the individual or organisation responsible for issuing the certificate of completion and maintaining the documentation required by these Standards. The entity whose name appears on the certificate of completion is responsible for validating the CPD credits claimed by a participant. CPD training partners must provide participants with documentation (electronic or paper) to support their claims of CPD credit. Acceptable evidence of completion includes the following:

- For group, blended learning and independent study programs, a certificate or other verification supplied by the CPD training partner;
- For self-study and nano learning programs, a certificate supplied by the CPD training partner after satisfactory completion of a qualified assessment
- For instruction or technical review credit, appropriate supporting documentation that complies with the requirements of the respective state boards subject to the guidelines in Standard No.20 in Standards for CPD Program Measurement
- For a university or college course that is successfully completed for credit, a record or transcript of the qualification the participant received

- For university or college non-credit courses, a certificate of attendance issued by a representative of the university or college
- For published articles, books, or CPD programs:
  - A copy of the publication (or in the case of a CPD program, course development documentation) that names the Business Accountants as author or contributor;
  - A statement from the writer supporting the number of CPD hours claimed;
  - The name and contact information of the independent reviewer(s) or publisher.

**S23-02. Certificate issuance for simultaneous delivery of a group live and group Internet based program.**

In circumstances in which the CPD training partner is providing simultaneous delivery of a group live and group Internet based program, the CPD training partner, at its discretion, may issue the certificate of completion to all program participants by awarding CPD credits under the instructional delivery method attended by the majority of the participants. The delivery and attendance monitoring requirements of the respective instructional delivery methods still apply.

**Standard No. 24: Evidence of compliance**

**CPD training partners must retain adequate documentation (electronic or paper) for a minimum of five years to support their compliance with these standards and the reports that may be required of participants.**

**S24-01. Required documentation elements.**

Evidence of compliance with responsibilities set forth under these Standards that is to be retained by CPD training partner includes the following:

- Records of participation.
- Dates and locations.
- Author/instructor, author/developer, and reviewer, as applicable, names and credentials.

For the BAP and other professional acting as an author/instructor, author/developer, and reviewer for accounting, auditing, or tax program(s), Confirmation of good standing with professional bodies.

- Number of CPD credits earned by participants.
- Results of program evaluations.
- Program descriptive materials (course announcement information).

Information to be retained by CPD training partners includes copies of program materials, evidence that the program materials were developed and reviewed by qualified parties, and a record of how CPD credits were determined.

**S24-02. Maintenance of documentation as basis for CPD credit for self-study programs.**

For CPD training partners using method 1 (pilot tests) as the basis for CPD credit for self-study programs, appropriate pilot test records must be retained regarding the following:

- When the pilot test was conducted;
- The intended participant population;
- How the sample of pilot testers was selected;
- Names and credentials and relevant experience of sample pilot test participants;
- For BAP pilot testers, letters of good standing from professional bodies should be maintained;

- A summary of pilot test participants' actual completion time;
- Statement from each pilot tester to confirm that the pilot tester is independent from the course development group and that the pilot tester was not informed in advance of the expected completion time.

For CPD training partners using method 2 (word count formula) as the basis for CPD credit for self-study programs, the word count formula calculation, as well as the supporting documentation for the data used in the word count formula (for example, word count; number of review questions, exercises, and final examination questions; duration of audio or video segments, or both, if applicable; and actual calculation), must be retained.

**S24-03. Maintenance of documentation of element of engagement for group live programs.**

In addition to the requirements in S24-01, group live CPD training partners must retain the program outline, agenda, speaker notes or other documentation that evidences the element of engagement related to course content during each credit of CPD planned for the group live program.

**S24-04. Maintenance of documentation of instructions and information to participants regarding the components comprising a blended learning program.**

In addition to the requirements in S24-01, blended learning CPD training partners must retain clear instructions and information that summarises the different components of the blended learning program and what must be completed or achieved during each component in order to qualify for CPD credits. The CPD program provider must also retain documentation of the course progression and what CPD credits were earned by participants upon the completion of the components.

## Effective dates

Unless otherwise established, these Standards are to be effective on 1 March 2020, provided however that:

- CPD training partners have until April 30, 2020 to comply with the Standards for programs currently under development.
- The Standards must be implemented at the next CPD program review or revision date for all other programs.