

CPE Advisory

1. PROGRAMME DEVELOPMENT

1.A Introduction

1.A.01 The Statement on Continuing Professional Education issued by the Institute requires that the Continuing Professional Education Committee (CPEC) shall issue directions and other guidelines from time to time to enable program organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.

1.A.02 The guidance and direction contained in this advisory is the minimum requirement. The POUs are welcome to develop the CPE Programmes provided such programmes are developed/organised, which meets these minimum requirements in the interest of the Chartered Accountancy profession.

1.B Basic components of CPE Programmes

1.B.01 Every CPE Programme should have the following key components:

- Learning Objectives
- Target Participants
- Identification of Appropriate Faculty
- Methodology to be adopted to achieve the objectives of the CPE Programme
- Programme Structure
- Expected Outcomes
- Financial Details (Refer **Form 3** and **Form 4** of the Advisory on CPE Documentation)
- Feedback from the participants – which must be particular to the type of programmes.
General model of the feedback has been given in the Advisory on CPE Documentation.
(Refer **Form 6** of the Advisory on CPE Documentation)

1.B.02 Every CPE Programme should be conducted with clearly spelt learning objectives, which should be informed, to the target participants and the resource persons well in advance. The objectives of the CPE Programmes should take into consideration the

level of familiarity, experience and exposure of the participants with the subject matter of the proposed CPE programme.

- 1.B.03 Every CPE Programme should have clearly spelt out outcomes in terms of specific learnings/skill developments to enable the resource persons to equip themselves accordingly.
- 1.B.04 CPE Programmes normally include technical sessions, inaugural and valedictory sessions with refreshment breaks. The technical sessions should be separately scheduled and not to be mixed with inaugural and valedictory sessions.
- 1.B.05 Inaugural and valedictory sessions may be dispensed with while conducting CPE programmes in the nature of Workshops and Residential Programmes .
- 1.B.06 The lunch/tea shall be served only after the completion of the relevant technical session.
- 1.B.07 A '*Technical Session*' may generally be defined as a slot of time, which has predefined subject of learning for which resource person(s) (expert(s) in that subject of learning) is/are engaged in advance. However, discussion forums or workshops where a large part of the totality of the session is conducted by the participants in cases where inputs are received through programme material or electronic media also qualify as technical sessions.
- 1.B.08 A technical session may be scheduled for a duration of minimum of 60 minutes and maximum of 180 minutes (depending upon the number of resource persons in that particular technical session). However, a resource person may not be allowed to take more than 180 minutes session in a CPE programme.
In case of a Certification course running under the jurisdiction of a Central committee of ICAI, each faculty should be restricted to take the technical session subject to a maximum of 6 hours duration in a particular batch.
- 1.B.09 No CPE Programme should be conducted with more than Six hours of CPE Credit per day.
- 1.B.10 Keynote addresses in technical sessions will only qualify as learning activity but a keynote address on general issues is not considered for inclusion in learning activities.
- 1.B.11 Time devoted to preliminaries like introduction, presentation of mementos, etc. should not exceed 10 minutes in a CPE programme.

- 1.B.12 The CPE Programmes should adopt appropriate learning methodologies and technologies — as mentioned in the CPE Advisory on Use of Learning Technologies to achieve the objectives of CPE Programmes and to aid meeting the expected outcomes of such CPE Programmes.
- 1.B.13 Every CPE Programme should have a programme structure containing the following important informations:
- Timing of Registration
 - Timing of Inaugural Session, if considered necessary
 - Timing of Technical Sessions
 - Details of the moderator or the Chairman of the Technical Session and the resource persons should be given (Maximum of three speakers per technical session).
 - Appropriate weightage in terms of timings have to be given for topics on which the programme aims to develop competence among the members of the Institute.
 - Timing of Valedictory Session, if considered necessary
- 1.B.14 The CPE Programme should as far as possible clearly indicate the target participants in terms of their career profile, experience and exposure requirements, if any. Target participants mean those members of the Institute who could benefit or are interested to attend a programme on a particular topic/subject.
- 1.B.15 The announcements of the CPE Programmes organised by Regional Councils / Branches / CPE Study Circles / CPE Chapters /CPE Study Groups should not contain the words such as “All India” and “National”, since, these words can be used only when a Programme is being conducted under the aegis of the Council of the Institute or a Central Committee of the Institute.
- 1.B.16 Special address in between the Technical sessions should not be allowed since it dilutes the main objectives of the programme.
- 1.B.17. There would be no restriction on the conduct of number of workshops and training programmes by the Central Committees. However, the title ‘National’ /All India/Regional should not be used for workshops and training programmes.
- 1.B.18. The number of participants in a workshop should be restricted to maximum of 100.
- 1.B.19. The topics should be communicated to faculties by the POUs well in advance alongwith the exact time allotted for their presentation.
- 1.B.20. The Programme Organising Units are expected to adhere to the timings of the programme.

1.B.21 The Brochures / Announcements of the CPE Programmes organised by POUs of the Institute should contain the following:

- Title of the CPE Programme, Date, Venue, Participation Fees
- Learning Objectives of the CPE Programme
- Target Participants of the CPE Programme
- Faculty Details (It may be noted that the details of the Resource Persons of CPE Programmes (who are members of the Institute) should not violate the Code of Ethics of the Institute. The details of the Resource Persons/Chairmen of the Technical sessions should only contain their names and designation as Chartered Accountant and their place of practice/ residence if they are members of the Institute.
- Methodology to be adopted to achieve the objectives of the CPE Programme
- Programme Structure
- Nomination Form (A sample nomination form has been attached herewith as **Form No. 9**)
- The CPE Credit for the Programmes should be got approved from the CPE Committee through the CPE Portal in advance. {Further the announcements of the CPE Programmes should not carry words like “CPE Credit awaited”}.

1.B.22.Video CDs/DVDs (if need be) of important programmes (Seminar, conference, residential refresher courses) organized in the country should be forwarded to the CPEC in downloadable form.

1.B.23 Learning activities should be of a minimum duration of two hours in a CPE Programme.

1.B.24 The CPE Programme should not be conducted in fraction of hours. In case, it is conducted in fraction, it should be rounded off to the earlier whole number.

1.C Basic Structure of the CPE Programme

1.C.01 Basic structure of the CPE programmes shall be decided well in advance. The suggested types of basic structure are as under:

- Lecture Series / Meetings
- Refresher Seminars
- Conferences
- Workshops / Modular Training Programmes/ Residential Programmes
- Conventions
- Panel Discussions

Indicative topics for these types of CPE Programmes are provided in the CPE Calendar, which is issued by the CPE Committee every year.

- 1.C.02 Lecture Series / meetings are preferable – with actual duration of not less than two hours – for a topic on which members need updation. Desirably these lecture series / meetings have to be addressed by one or two resource persons who have command over the topic.
- 1.C.03 Refresher seminars are preferable – with around six hours duration (full day) - for topics on which members need updation.
- 1.C.04 Conferences are preferable – with not less than six hours duration (full day) - for topics / issues on which members have to develop new competencies (other than their core competencies). These types of CPE Programmes shall be interactive and participative. Real life case studies are desirable to be taken up and discussed thoroughly to enable the members to develop deep knowledge and insight about the issues involved and find out appropriate solutions under the guidance and supervision of the resource persons.
- 1.C.05 Workshops / Residential Programmes/ Modular training programmes are preferable –with not less than 6 hours duration per day and with a participation of not more than 100 - for topics / issues on which members have to develop their core competencies in line with the current developments. These types of CPE Programmes should be interactive and participative. Case Study approach is best suited for these types of CPE Programmes and the topics have to be taken up and discussed in detail to enable the members to develop deep knowledge and insights about the issues involved and find out appropriate solutions under the guidance and supervision of the resource persons.
- 1.C.06 Conventions– preferably full day – have to devote on issues of contemporary nature on which members have to develop their competencies/understanding further. In other words, these conventions should provide a bird’s eye view on contemporary issues on which the POUs should try to conduct more CPE Programmes to disseminate the required knowledge among the members of the Institute.
- 1.C.07 Panel Discussions –with 1 to 3 hours duration (as a part of the programme) - are preferable for hearing views on a particular topic from experts from different walks of life or background on the same issue. In case ‘Panel Discussion’ is held exclusively - the duration should be minimum of 2 hours.
- 1.C.08 The Resource persons should be requested to provide the background materials in advance. All the POUs have to ensure that the Background Materials / Technical Materials (either prepared by resource persons or the publications of the Institute) are circulated among the participants for every CPE Programme. CPE Committee

shall develop Background Material on selected current topics of interest as standardized material for the POU.

1.D CPE Support to Members in Mofussil Areas and Remote Places

1.D.01 The POU should try to conduct a few CPE Programmes at places, which are nearer and convenient to the majority of the members residing in mofussil areas and remote places in the geographical jurisdiction of such POU.

1.D.02 Information regarding the CPE Programmes should reach such members well in advance to enable the members to plan to attend such CPE Programmes.

1.E Conclusion

It should be the endeavour of the POU to continuously improve the quality of CPE Programmes so that the members can recognise the changes in economy / business environment such as focus on value, dynamic business and organisation structures, developments in information technology and telecommunications, new government policies, globalisation of business and competitive pressures. Further, the POU should enable the members to recognise the path to success by adapting to the changes, knowledge management and acquiring skills to work with future environment influenced by technological and other changes. Furthermore, the POU should enable the members to recognise the opportunities for them in the emerging areas nationally and internationally.

1.F Effective Date

This advisory comes into effect from 1st November, 2011.

Form No. 9

CPE CONFERENCE/PROGRAMME/SEMINAR

on

“TITLE OF THE PROGRAMME”

Organized by “Name of the POU”

on “Date of the Programme”

at “Venue”

DELEGATE REGISTRATION FORM

Name of Delegate (in Block Letters Only)

Membership Number

Designation

Organisation / Firm

Address

Telephone Number/Mobile no.

Fax Number

E-mail ID

PAYMENT DETAILS

Payment for _____{number of delegate(s)} at the rate of Rs. _____per person
Cash/ Cheque/ Draft in favour of _____: Rs._____ (In words ___
only)

Please send this form with delegate fee to:

Contact Person

Name of the POU

Address of the Contact Person

PhoneNumber/Mobile No.

Fax Number

E-mail ID

CPE Advisory

2. USE OF LEARNING TECHNOLOGIES

2.A Introduction

2.A.01 The Statement on Continuing Professional Education issued by the Institute requires that the Continuing Professional Education Committee (CPEC) shall issue directions and other guidelines from time to time to enable program organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.

2.A.02 POUs may adopt latest and emerging learning technologies much beyond the guidance and direction contained in this advisory to meet the knowledge requirements of the members of the Institute to maintain their core competencies as well as develop contemporary and futuristic technical inputs to maintain world-class professional standards.

2.B Nature of CPE Programmes and Learning Technologies

2.B.01 It is advisable that latest and emerging learning technologies have to be used to enable the objectives and outcomes expected out of each CPE Programme.

2.B.02 The CPE Programme and the learning technologies adopted should be based on the following important factors:

- Geographical profile in which the member practices / serves
- Practice / service profile of the members
- Programmes of General Nature and Industry Specific.
- Obligatory and Optional topics as required by the CPE Calendar
- Overall substance of the programmes, whether they revolve around topics of traditional or contemporary nature or they are focusing on futuristic knowledge expectations from the members.

2.C Important Learning Technologies

2.C.01 The CPEC has identified some important learning technologies, which the POUs could explore for adoption. It may be noted that the technologies explained are indicative only.

2.C.02 Lectures

The 'lectures' as a learning technology involves:

- Address by an expert on a predetermined topic for certain time duration
 - Query clarification either during or after the address **by** the expert is advisable
- CPE Programmes conducted through the teleconferencing and video conferencing, web based interactive programmes may also be considered as lectures.

Lectures with audiovisual support will be effective wherein the lecturer can make use of teaching aids like, overhead projector (OHP), LCD Displays with Power Point Presentations, short films (by multimedia projectors and other similar aids) in support of his lecture.

Support Functions: The Programme Organisers to the extent possible may provide detailed reading material to the participants covering the topic on which the expert has been requested to address. Technical papers prepared by the concerned expert or CPE Background materials published by the Institute on the relevant topic shall be distributed as background material. (For detailed guidance in this regard, please refer CPE Advisory on Development of Background Materials)

2.C.03 Problem solving

The 'Problem solving' as a learning technology involves:

- Solving routine problems,
- Applying analytical methods,
- Developing creative methods for unstructured problems

Support Functions: The programme organizers to the extent possible

1. Include additional context with problems that have been discussed in the CPE programmes so that members develop skills in selecting appropriate tools or methods for different situations

2. Provide detailed solutions, which describe the reasoning for various steps in the problem solving process. Whenever possible, share alternative solutions found by members of the programme.

2.C.04 Case Studies

The 'Case Studies' as a learning technology involves primarily an objective reporting of a situation or a set of situations so as to depict - without drawing any inferences - links to some theory or a set of analytical techniques. A 'case' is primarily a narrative, which can be read either like a short story (especially those which deal

with strategy or human resource problems) or an executive summary (for financial cases). A case study may highlight issues as seen by some of the parties in the case. The analysis of the case proves whether such highlighting is appropriate or not. Typically, a case study will have included in it all relevant financial and other data, which the author of the case considers necessary to analyse the case. To what extent the author is right in his assumptions in this regard determines the actual usefulness of the case as a learning tool. A discussion of a case is often detailed and may make reference to events, incidents, real life occurrences, or other cases.

Support Functions: The programme organizers to the extent possible

1. Simplify real cases to focus member attention on 1-2 major issues of interest in the CPE Programme. Or, instead of written materials, consider using a videotape or oral presentation to get the discussion started. The case studies should be sent to the participants well in advance.
2. Provide questions for which members prepare brief answers in advance of the discussion.
3. Give members an opportunity to discuss the case in smaller groups before deliberation in the large group.
4. Provide for a variety of open-ended questions (e.g. discussion starters, probing for details or interpretations, connecting to theory, analysis of evidence, hypotheticals, predictions, evaluations, summaries)

2.C.05 Reports/Memoranda/Briefings

Reports / Memoranda / Briefings, as a learning technology are 'caselets' or very short cases. Usually accompanied by a limited amount of data needed to analyse the particular situation to which the 'caselet' refers, or the application of a single analytical tool. Of these, a Report is longer in presentation and serves to highlight issues directly. Memoranda and briefings are more 'true caselets' and can be used as examples to support contentions made during a longer presentation. They are like 'long numericals' in a mathematics class. Analysis of briefings and memoranda - when they are used as learning tools, serves to reinforce immediate theoretical inputs. Analysis of Reports serves to highlight 'dos and don'ts' in regard to application of theory or analytical tools.

Support Functions: The programme organizers to the extent possible

1. Describe in their initial description of the assignment the criteria, which successful documents of this particular kind should meet.
2. Encourage members to seek feedback from the faculty or peers on work in progress by allotting some programme time for discussion of writing issues or, when possible, for peer comments on early outlines or drafts.

2.C.06 Role Playing and Simulations

'Role Playing and Simulations' as a learning technology involves:

1. Understanding different points of view (e.g., in negotiation)
2. Practice a general or specific interactive skill (e.g., collective bargaining)
3. Synthesizing skills in solving problems (e.g., in management)
4. Members may be asked to respond in writing to a case or situation from the perspective of a particular role, and they may also be asked to change roles.

Support Functions: The programme organizers to the extent possible

1. Brief members about expectations and rules (e.g., whether or not you might "freeze" the simulation to discuss an issue before continuing).
2. Allocate enough time in programme for thorough discussion and debriefing of the role - play or simulation.
3. Request the faculty to show how to take on a role fully and to model risk-taking.
4. End the role -play or simulation at a high point so that there will be plenty of energy and interest in the discussion.

2.C.07 Management Games

'Management Games' as a learning technology involves:

1. Prescription of certain imaginary scenarios requiring certain decision making by the managers.
2. Participants will be required to make certain decisions as managers of those scenarios.
3. Implications of the decisions will be analysed by the resource persons conducting such management games and the decisions, which are appreciated by majority of the parties involved, will be declared as winners.
4. Decisions by other participants will be analysed and the areas where there exists scope for improvements will be advised to the participants concerned.

Support Functions: The programme organizers to the extent possible:

1. Analyse constructively the decisions of the participants to enable them to understand where they had not taken the right decisions.
2. Provide technical inputs sufficiently in advance to enable the participants to take the right decisions.

2.C.08 E-learning

E-learning is “instructional content or learning experiences delivered or enabled by electronic technology”. Electronic technology encompasses everything from Computer-Based Training (CBT), to compact disks (CDs), to Web-based applications.”

Support Functions: The programme organizers to the extent possible

- Personalise the e-learning system to adjust to the needs, preferences and learning styles of learners.
- Maintain interactivity in the e-learning approach that engages the e-learner.
- Ensure timely delivery so that the e-learners have access to learning when they need it.
- Make sure to employ current content systems which can easily update the material and keep it relevant.
- Adopt alternative approaches wherein learning is accessible anywhere to learners through the Internet or intranets.
- Build – in relevance learning that aligns with the specific needs and tasks, which is the key to cost-effective learning in the workplace.
- Make available the learning system **in** a format and size that fits learner needs in a specific situation.

The concerned POU/Central Committee of ICAI should ensure regular updation of such e-learning modules and/or to discontinue the outdated modules

2.C.09 Panel Discussions

‘Panel Discussions’ as a learning technology involves:

1. Panel of members preparing and presenting multiple viewpoints, discussion of a complex case where other participants of the programme may have reviewed only a case summary. Alternatively participants may prepare to play the roles of various types of professional boards or committees and respond to proposals **and/or** arguments from other participants of the programme.
2. Evaluation of arguments, formulating questions amongst the participants.
3. An expert acting as ‘Moderator’ conducts the entire discussion in such a way that all members – who have their views – are provided reasonable time to present their viewpoints.
4. Enabling members to air their views.
5. To provide a mechanism, examine and clarify contentious issues and raise questions to be resolved by the participants.

Support Functions: The programme organizers to the extent possible

1. Request the moderator to synchronise / screen the questions in such a way that the time devoted by the experts / participants will add value to the discussions.
2. Be clear about the respective roles of the panel participants and other programme members, e.g., whether they are to present only an assigned position or to integrate their own evaluations in their presentation.
3. Facilitate a meeting of panel members prior to the presentation to review and coordinate their plans.
4. To provide opportunities to members to air their views in the programme, that is considered to be a highly effective way of promoting active engagement in discussion. This will also enable the resource persons to provide the feedback, which is an important part of the learning process.

2.C.10 Participants' Projects and Presentations

Participants of a CPE Programme are required to submit project reports with / without presentations by them, which the POUs could adopt for longer duration programmes.

Project reports and presentations should focus on practical problems relevant to accounting profession, which require appropriate investigation by the participants to find acceptable and logical solutions.

Support Functions: The programme organizers to the extent possible:

1. Provide appropriate guidance to select the problem for investigation / research.
2. Suggest sound tools to solve the problems.
3. Provide guidance for proper presentation.

2.C.11 Group Learning Workshops

Group learning workshops, as a learning technology, explore issues in, and provide information about, innovative practices in the areas of professional service and involve group based learning. Teaching in small group for Continuing Professional Education is widely recognised as an important method. Group learning workshops are best suited for:

- Developments in current professional practice and the implications of change.
- Emerging areas of professional practice and key issues involved in such emerging areas.
- Presentation of case studies illustrating how to address such key/unresolved /contentious issues identified.

- Sharing of expertise and experiences amongst delegates.

Support Functions: The programme organizers to the extent possible:

1. Use simulations, analysis tools and web resources as well as communication facilities.
2. Present findings, tools and resources used by the group leaders (resource persons) to support group-based learning and teaching in Continuing Professional Education.
3. Delegates should familiarise themselves with some case studies prior to the workshop. This will enable them to reduce the time spent on presentations at the workshop and focus more on discussions.

2.C.12. Consultative Workshops

Consultative workshops involve learning similar to group learning with a difference that the delegates profile will cover all interested groups in a particular topic.

For example, a consultative workshop on Bank Audit may comprise members (auditors), officials of banks (auditees) and officials of Reserve Bank of India (regulators). The workshop will provide a platform to all the delegates – with diverse interests – to sort out the issues of common concern.

Support Functions: The programme organisers to the extent possible:

1. Circulate the points for discussion well in advance so that the participants can participate with appropriate preparations.
2. Arrange to circulate the proceedings of the workshop so that it becomes a reference point for all participants.

2.D Strategies for conducting CPEPs

2.D.01 The term Continuing Professional Education is used in the Statement on Continuing Professional Education to describe the educational activities that assist the members to achieve and maintain the required quality in the professional services that they render. Accordingly, the CPE Programmes are primarily meant for maintaining and increasing the competency levels of the members of the Institute. While Section 2.C of this Advisory has attempted to provide an overview of the various learning technologies, this Section as well as the following Sections (viz., 2.E and 2.F) contain certain advices from the point of view of the resource persons and programme organisers to make the CPE Programmes more appealing to the participants. The

CPE advisory on Programme Development may be referred for detailed guidance on the basic components and structures of CPE Programmes.

2.D.02 POUs should understand that the members are coming from different background. Therefore, appropriate strategies have to be followed for conducting need based CPE Programmes. Some guidance in this regard is being given in the following paragraphs:

2.D.03 Resource person's attributes

Being prepared with tried and tested strategies to assist member learning is important to the resource persons. Some principles to remember are:

1. The resource person is a facilitator of learning. The resource persons should know beforehand the learning objectives of the particular CPE Programme, type of participants and available learning technologies for those programmes. It should be appreciated that considering the complexities in subjects / topics that are relevant to our members, it may not be always possible to the resource persons to know everything in a particular subject / topic. In other words, members should not expect technical resource persons to know all about the subject / topic, they **could** expect, however, the technical resource person should facilitate achievement of the learning objectives of the CPE Programme.
2. Understand your teaching situation.
While making the preparation, resource persons may consider the following questions:
 - Is this programme part of a competitive program?
 - Are the goals clarified to the members?
 - Can projects / case studies be developed to meet the member's needs?
3. Allow for individual differences.
The diversity of adult learners today is significant. Allow for this by giving individual help, being aware of differing backgrounds.
4. Vary teaching methodologies. Try new ideas.
5. To create a conducive atmosphere. Members must be made to feel that the resource persons are there to support them in the learning process.
6. Be sensitive to barriers. Some members, may due to factors like age, mental blocks, non-interest in the technical deliberations, stress etc., which should be addressed by the resource persons. Although there may not be prescribed procedures to address all of the above, resource persons should prepare themselves to be effective in all of these situations. Reading the material of professional interest, discussions with colleagues and mentors, and teaching in workshops will assist them in the development of necessary skills and generating interest.

2.E **Stimulating critical thinking – Role of Resource Persons**

2.E.01 Critical thinking can best be stimulated by raising questions and by offering challenges about a specific issue or statement. Many members still like the “right” answer from the resource persons. Critical thinking in instruction goes far beyond that. Critical thinking involves asking the right kind of questions and goes so far as letting members develop assumptions and analyze (either in groups or individually) those assumptions. They may then examine alternatives to such assumptions.

2.E.02 Some types of questions to ask might be: “What is the source of your information?” “What are your personal experiences in relation to the information?” “What are differing positions?” “What are your feelings about the topic?” “Why?” “Do you agree?” Allow thinking time. If members take a position on an issue, ask them to justify their stand or provide an alternate stand.

2.F **Effective Date**

This advisory comes into effect from 1st November, 2011.

CPE ADVISORY

3. SUPERVISORS AND MONITORS

3.A Introduction

3.A.01 The Statement on Continuing Professional Education issued by the Institute requires that the Continuing Professional Education Committee (CPEC) shall issue directions and other guidelines from time to time to enable program organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.

3.A.02 The Statement on Continuing Professional Education further requires that the CPEC should review the programs conducted by various POUs and prepare reports, which shall be duly presented before the Council of the Institute. The Statement further requires that the reviews shall not only focus on the number of programs conducted and adherence to the CPE calendar, but shall also, on the basis of samples as may be decided by the CPEC, examine the quality of the programs and in turn the attainment of learning objectives.

3.A.03 The Statement also provides that in order to conduct such reviews, the CPEC shall set up a formal mechanism and also issue such guidelines as may be, in its opinion, deem necessary. This advisory is being issued to meet the requirements mentioned hereinabove to enable the POUs to maintain high level of quality in the CPE Programmes.

3.A.04 'Formal mechanism' as contained in para 3.A.03 above encompasses the following:

- Appointment of supervisors and monitors for all POUs by the CPEC.
- CPEC Secretariat shall provide all the guidelines issued from time to time to all the supervisors and monitors.
- Reports by Monitors on the CPE Programmes monitored by them at the POUs level.
- Preparation of consolidated reports by the Supervisors on the basis of the reports of the Monitors at the Regional Level.
- Submission of the consolidated reports by the Supervisors to the CPEC on a periodical basis.

3.B Appointment of Supervisor and Monitors

3.B.01 The CPEC will appoint supervisors and monitors through the Regional Monitoring Committees constituted by it for the purposes of this advisory and to meet the objectives as envisaged in the Statement on Continuing Professional Education. The Supervisors and Monitors shall be appointed out of the available local members on voluntary basis. The Supervisors and Monitors may preferably be appointed as per the following criteria:

(i) CPE Study Circles/Chapters/Groups - One monitor and one supervisor each

(ii) Regional Council/Branches

Number of members	Monitor	Supervisors
0-1000	1	1
1001-3000	2	1
3001-5000	3	1
5001 and above	4	1

3.B.02 The term of a Supervisor/Monitor should be at least for a period of 2 years.

3.B.03 The RMCs reserve the right to replace any supervisor or monitor, whenever deemed necessary.

3.C Functions of Supervisors

3.C.01 The Supervisor should prepare a consolidated CPE Review Report in **Form 1** on the basis of the reports submitted by the Monitors. The consolidated CPE Review Report should be submitted with the consolidated feedbacks of the Monitors to the CPE Committee of the Institute. The CPE Secretariat should prepare a consolidated report of all the reports of the Supervisors and place the same before the CPE Committee.

3.C.02 The consolidated Review Report by the Supervisors has to be submitted for every quarter as per the following schedule:

January – March -- Latest by 30th April

April – June -- Latest by 31st July

July – September --Latest by 31st October

October – December --Latest by 31st January of the immediately following year

3.D **Functions of Monitors**

3.D.01 The Monitors, for purposes of achieving the objectives of the Statement on CPE and to ensure adherence to the CPE advisories by the POU's may attend the CPE Programmes organized by the POU's. The Monitors should be aware of the existing CPE Statement/Advisories/CPE Guidelines/Council Directions issued from time to time and encourage their compliance in form and spirit.

3.D.02 The Monitors should confirm in their reports that the CPE Programmes have been structured in accordance with the relevant Advisory issued by the Institute.

3.D.03 Where there is substantial deviation of a particular CPE Program from the Advisory issued in this regard, the monitor should apply **his/her** judgment to find out whether such deviation is in the interest of the continuing professional education requirements of the members and such deviation will ensure achieving the objectives as contained in the Statement on CPE.

3.D.04 The Monitors should see whether the CPE programme was conducted to meet the objectives as proposed for the particular programme and had led to the anticipated results as envisaged while formulating such programme by the concerned POU.

3.D.05 The Monitors should ensure accurate and strict recording of attendance by the concerned POU.

3.D.06 The Monitors should submit a report, in the prescribed format, to the concerned supervisors.

3.E **Submission of Monitors Report**

3.E.01 Each POU, wherever applicable, should periodically provide – at the time of claiming CPE Grants from the Institute - the Monitor's Report prepared by the Monitor appointed in terms of this Advisory.

3.E.02. The Monitor's Report should be in **Form 2**.

3.F **CPE Credit to the Supervisors/Monitors**

3.F.01 Where the Supervisors/Monitors have attended the entire CPE Programme for the purposes of this Advisory, they will be eligible for CPE Credit which are available to the participants of the particular CPE Programme.

3.G Frequency of Supervision

3.G.01 Each POU should get their CPE Programmes monitored at least twice in a quarter. This frequency can be increased by the CPEC in due course of time.

3.G.02 Supervisors and Monitors are not required to pay the delegate fee for the programmes attended by them in the capacity of Supervisor and Monitor.

3.G.03 Residential Programmes, Regional Conferences, National Conferences, All India Conferences, International Conferences and Study tours abroad are not within the purview of Supervisor and Monitors.

3.G.04 The Supervisors and monitors are not entitled to claim any reimbursement in respect of travel cost, boarding and lodging or any other expenses.

3.H Review Outcomes

On the basis of the Reports of the supervisors or monitors, the CPE Committee will analyse the information received and prepare report on their findings and submit the same to the Council of the Institute with appropriate recommendations wherever necessary, as to the level of the capacity building by various POUs through the CPE Programmes.

3.I Effective Date

This advisory comes into effect from 1st November, 2011.

Form 1
Format of the Report of the Supervisors
(See para 3.C.01)

1. Name and contact details of the Monitors allocated
2. Name of the Region Covered in this Report
3. Period under report
4. Number of POUs in your Region
5. Number of CPE Programmes conducted by the POUs
6. Frequency of CPE Programmes conducted by the POUS

Frequency of CPE Programmes Number of POUs

No. CPE Programmes

Between 1-2

Between 3-4

Between 5-6

Between 7-8

More than 8

7. Your observations regarding the POUs, which have not conducted any CPE Programmes.

7.1 _____

7.2 _____

7.3 _____

8. Do you feel that the number of CPE Programmes conducted by the POUs in your region is adequate to meet the minimum CPE Requirements of the members – in the light of the number of POUs and the number of members in your Region. (Please tick at the appropriate place)

a) Yes b) No

9. Considered views about the qualitative performance of the POUs (based on the Reports of the Monitors and your own assessment)

Signature

Name and contact details of the Supervisor

Form 2
Format of the Report of the Monitors
[Refer Para 3.E.02]

1. Name and Membership Number and contact details of the CPE Monitor
2. Details of the CPE Programme Monitored.
 - 2.1 Name of the POU
 - 2.2 Title of the CPE Programme
 - 2.3 Date of the CPE Programme
 - 2.4 Venue of the CPE Programme
Programme structure (Enclose full details of the programme structure as an annexure to this form)
3. CPE Credit Hours Granted to the Participants:
4. Details of the CPE Credit approval from the CPE Secretariat of the Institute:
Date of application for the CPE Credit: _____
Date of approval of the CPE Credit: _____
5. Whether in your view adequate advance notice has been given to the members of the Institute to explore the possibility of attending the above CPE Programme
 - a) Yes
 - b) No
6. Whether in your view adequate efforts have been taken by the POUs to provide an opportunity to the members residing in mofussil areas and remote places to explore the possibility of attending the above CPE Programme
 - a) Yes
 - b) No
7. Whether the programme started at the announced time?
 - a) Yes
 - b) No
8. Whether the attendance was taken in between the programme mentioning the time of attendance?
 - a) Yes
 - b) No
9. Whether the attendance with membership number and signatures has been taken systematically in the beginning of the programme?
 - a) Yes
 - b) No
10. Number of participants in the beginning of the programme (first 30 minutes) and end of the programme (last 30 minutes)
11. Whether the CPE Credits awarded were in accordance with the Statement on CPE ?
(Please tick at the appropriate place)
 - a) Yes
 - b) No

12. Please indicate your assessment of the following aspects of the programme :

(Please tick at the appropriate place)

S.No.	Details	Excellent	Good	Moderate	Poor
i	Programme Design	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ii	Background Material	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iii	Academic/Technical Content	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
iv	Degree of appropriateness of the learning methodology	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
v	Professional Appeal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
vi	Professional Utility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

13. How were the arrangements made by the POU for the CPE programme?

(Please tick at the appropriate place)

- i Meticulous and Excellent
- ii Good
- iii Satisfactory but average
- iv Need to be improved
- v Other comments, if any.

14. In your opinion, was the CPE programme too tight scheduled?

- a) Yes
- b) No

15. After attending the training programme, do you feel that the participants have been
(Please tick at the appropriate place)

- i Enriched with knowledge and highly motivated
- ii Enriched with knowledge only
- iii No enrichment and mere attendance for the programme

16. Whether sufficient interaction time was given to faculty/ies?

- a) Yes
- b) No

17. Having been through this programme please give your suggestions for improvements of the future programme(s) by the POUs.

18. Kindly indicate how effective were the individual sessions/topics to you (Please tick at the appropriate place)

S.No	Topic	Faculty	Excellent	Very Good	Good	Fair
i						
ii						
iii						
iv						

Signature

Place:

Date:

CPE ADVISORY

4. CPE DOCUMENTATION

4.A Introduction

4.A.01 The Statement on Continuing Professional Education issued by the Institute requires that the Continuing Professional Education Committee (CPEC) shall issue directions and other guidelines from time to time to enable program organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.

4.A.02 This Advisory is a guidance and direction to POUs to maintain appropriate records of programs organised by them, of participation in those programs, and post-program requirements including documentation.

4.A.03 The documentation and procedures as prescribed in Clause 4.A.04 are to be performed on the CPE Portal mandatorily. No other form of record like hard copy, CD's etc. would be acceptable to the CPE Committee. The Problems, if any, in regard to the CPE Portal should be brought to the notice of the CPE Committee by the concerned POU.

4.A.04 All procedures like seeking approval of the programmes to be organized, uploading of the attendance of the programmes organized and the related issues should be conveyed through the CPE Portal only.

4.A.05 It is emphasised that Program Organising Units must follow the directions embodied in the CPE Statement.

4.B.01 Documentation with regard to Programs as per CPE Calendar and Non-Calendar Events. During the first quarter of every calendar year, the CPE Committee announces the CPE Calendar for the immediately following financial year. The CPE calendar is divided into two parts:

- Obligatory Topics
- Optional Topics

CPE Programme Organising Units (POUs) with more than one thousand members of the Institute should conduct at least 2 topics each from the Obligatory Topics and Optional Topics in each quarters. POUs with less than one thousand members of the Institute should conduct at least one topic each from the Obligatory Topics and Optional Topics in each quarter.

4.B.02 The approval of all the CPE Programmes must be sought in advance through the CPE Portal.

4.B.03 POUs must maintain records with respect to every program that they conduct. The records that are to be maintained in this regard are:

- Program details including estimated costs and surplus as per **Form 3** and **Form 4**. **Form 4** has to be submitted to the controlling body within 30 days from the date of the CPE Programme.
- Attendance records as per **Form 5** to be submitted to the concerned Regional council and also to be uploaded on the CPE Portal by the concerned POU within 72 hours of holding the Programme.
- Feedback from participants as per **Form 6** to be submitted to the controlling body.

4.B.04 The members can print their Certificate of Participation from the CPE Portal, after the attendance of the concerned programme is uploaded by the concerned POU on the CPE Portal.(**Form 7**)

4.B.05 After every program, soft copies of the background material distributed in the program be sent to CPE Secretariat.

4.B.06 Periodic reports are to be submitted in **Form 8**.

4.C **Other documentation**

Regional Monitoring Committees are entrusted with task of monitoring of CPE activities in their respective Regions.

4.D **Obligation for Production of Records as per CPE Statement**

4.D.01 At the time of paying the annual membership fees, a member who is obliged to undertake CPE as per Statement on Continuing Professional Education will be required to confirm that he had completed the minimum annual requirement of CPE credit hours.

4.D.02 A member has to submit the records in this regard for inspection as and when required by the Institute.

4.E *This advisory comes into effect from Nov.1, 2011.*

Form 3

Name of the POU :

Format for Budgeted Financial Details of CPE Programmes

Budgeted Financial Details in respect of _____ (Details of the CPE Programme)

Expenditure	<i>Budgeted</i> Rs.	Revenue	Budgeted Rs.
Honorarium to Faculty Members		Participation Fees	
Venue Charges			
Refreshment Expenses		Other incomes (with details)	
Rent for Training Equipments			
Programme Kits			
Travel Cost Outstation/Local			
Other Expenses (with details)			
Surplus		Deficit (if any)	

Form 4

Name of the POU :

Format for Financial Details of CPE Programmes

Financial Details in respect of _____(Details of the CPE Programme)

Expenditure	Budgeted Rs.	Actual Rs.	Revenue	Budgeted Rs.	Actual
Honorarium to Faculty Members			Participation Fees		
Venue Charges					
Refreshment Expenses			Other incomes (with details)		
Rent for Training Equipments					
Programme Kits					
Travel Cost Outstation/Local					
Other Expenses (with details)					
Surplus			Deficit (if any)		

Form 5

Format for CPE Attendance Record[§]

Name of the POU :

Details of the programme :

Date :

Topic : Time :

CPE Credit _____ Hours

S.No.	Membership No.	Name of the Member	Signature			Remarks, if any
			Day 1	Day 2	Day 3	

A Summary Sheet containing the names and membership number who had attended the entire programme should be sent to the concerned Regional Council (in case of programmes organized by Branches) and to the CPE Secretariat.

[§] The POU's can circulate pre-printed attendance slips (which may be signed and submitted to the POU's by the participants) along with the CPE Programme kits.

Form 6

Format for Feed back for CPE Programmes

Name of the POU _____ :

Details of the Programme _____ :

Title of the Programme _____ :

Date and Timings _____ :

CPE Credit _____Hours.

1. Your experience in the profession[@]

(i)	Less than 5 Years	
(ii)	More than 5 but less than 10 Years	
(iii)	More than 10 Years	

2. What were your immediate expectations before attending the CPE programme?

(i)	A refresher/update for enrichment of knowledge	
(ii)	Shall be of a routine one which you were bound by the profession	
(iii)	An occasion to meet your fellow members and share your experience	
(iv)	Meet resource persons and get to know their expertise relating to your field	
(v)	Shall not be of any use to your job career	

3. New areas of professional opportunities

4. Please indicate your assessment of the following aspects of the programme:

(i)	Programme Design	Excellent	Good	Moderate	Poor
(ii)	Reading Material	Excellent	Good	Moderate	Poor
(iii)	Academic Content	Excellent	Good	Moderate	Poor
(iv)	Interaction Time	Excellent	Good	Moderate	Poor

5. How were the arrangements made by the POU for the CPE programme?

(i)	Meticulous and Excellent	
(ii)	Good	

[@] Kindly put tick marks wherever boxes have been provided.

(iii)	Satisfactory but average	
(iv)	Need to be improved	
(v)	Other comments, if any.	

6. Your opinion, was the CPE programme too tight scheduled?

i) Yes

ii) No

7. After attending the training programme, do you feel that you have been

(i)	Enriched with knowledge and highly motivated	
(ii)	Enriched with knowledge only	
(iii)	No enrichment and mere attendance for the programme	
(iv)	Desired that training programme be given at initial years and not in late years job	

8. Having been through this programme please give your suggestions for improvements of the future programme(s).

(i)	
(ii)	
(iii)	

9. Kindly indicate how effective were the following sessions/topics to you

S.No	Topic	Faculty	Excellent	<u>Very Good</u>	Good	Fair
(i)						
(ii)						
(iii)						
(iv)						

Name, membership number and address:
(Optional)

Form 7

Format for Certificate of Participation in the CPE Programmes

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
INDRAPRASTHA MARG, NEW DELHI - 110 002

RECORD OF PARTICIPATION

SERIAL NO: CPE/

WE ARE PLEASED TO RECORD THAT

(NAME OF PARTICIPANT)

(MEMBERSHIP
NO)

HAS ATTENDED THE SEMINAR/COURSE ON

(SEMINAR/COURSE TITLE)

(HELD
AT)

(HELD ON/BETWEEN)

(ORGANISED BY)

THE CPE CREDIT FOR THIS PROGRAMME IS _____HRS.

SIGNATORY

SIGNATORY

PLACE: _____

DATE : _____

Form 8

Format for Periodic Report on CPE Programmes by the Regional Council and Branches to the CPE Secretariat of the Institute

To

The Secretary
Continuing Professional Education Committee
The Institute of Chartered Accountants of India
A-29, Sector-62,
Noida-201309

Name of the Regional Council/Branch						
Period Covered (Month)			From:		To:	
Details of CPE Programme organised						
S. No.	Title of the Programme	Date	No. of participants	No. of members of ICAI participated	Nature of the Programme	
					Obligatory	Optional

Thanking you,

Yours
faithfully,

Signature _____
(Name of the Office Bearer /
Officer)

CPE ADVISORY

5. MANAGEMENT OF PROGRAMME COSTS

5.A Introduction

5.A.01 The Statement on Continuing Professional Education issued by the Institute requires that the Continuing Professional Education Committee (CPEC) shall issue directions and other instruments from time to time to enable program designers, developers and organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.

5.A.02 This advisory is meant as a guidance and direction to POUs to manage the costs relating to CPE Programmes. CPEC is aware of the fact that conducting CPE Programmes to meet the CPE requirements of members would involve **substantial** financial flows at the POUs level and this advisory is being issued to **follow** appropriate system in this regard.

5.A.03 It should be the endeavour of each CPE POU to provide the best possible technical inputs to the members of the Institute at minimum possible costs.

5.B Direct and Indirect Costs

5.B.01 Following are the indicative direct costs associated with the conduct of CPE Programmes:

1. Cost of printing brochures of the programme
2. Honorarium to faculty members
3. Cost of mementos to the faculty and dignitaries
4. Cost of banners and backdrops, flower arrangements, press kits
5. Cost of lodging – wherever applicable
6. Venue charges
7. Refreshment expenses
8. Rent for training equipments
9. Programme kits – background materials (including photocopying charges, cost of Institute's publications), pads, pens other stationeries distributed amongst the participants.

10. Travel cost (outstation/local) (separately for organizers and outstation faculties)
11. Other direct expenses (with details)

5. B.02 Following are the indicative indirect costs associated with the conduct of CPE programmes:

1. Cost of distribution of programme brochures, material and other promotional stationeries such as courier charges etc.
2. Telephone and other communication related costs.
3. Proportionate staff salaries on a logical basis.

5.C **Sponsorship fee**

It is advisable that the POU's should not collect any sponsorship fees for the CPE programmes because of the reason that the independence, credibility of the professionals is compromised.

5.D **CPE Programmes to be conducted on self financing basis**

It should be the endeavour of the POU's to conduct each CPE Programme on a self-financing basis.

5.E **Fixation of Participation Fees**

5.E.01 The POU's should decide the participation fees for each CPE programme in a way to recover all direct and indirect expenses of the concerned programme. It is advisable to charge nominal fee from the participants to encourage maximum participation.

5.E.02 POU's may adopt differential participation fee structure for the fellow and associate members. This is intended to enable the associate members to meet the CPE requirements at comparatively lower costs. Similarly, differential fee could be charged for programmes conducted in mofussil areas.

5.F Preparation of Financial Details of CPE Programmes

POUs are required to prepare the financial details of each CPE Programme in the format, which has been recommended in the Advisory on CPE Documentation. (Form 3 and 4)

5.G Circumstances where the cost of CPE Programme may exceed the programme related inflows.

The following are the possible circumstances wherein the costs associated with the conduct of a CPE programme may exceed the revenues:

- (i) Enrolment of participants is less than anticipated.
- (ii) Unanticipated expenses such as travel cost of outstation faculty in place of local faculty.
- (iii) Cancellation or postponement of any programme.

The POUs should adopt appropriate strategy to recoup such losses out of the revenues or other possible inflows from future CPE Programmes.

5.H Programme Costs of Residential Programmes

POUs may adopt a differential fee structure for the participants meeting the following criteria:

- (i) Requesting for extra facilities.
- (ii) Accompanying Persons.
- (iii) Willing to forego certain facilities offered.

5.I Cost control Measures

POUs should try to control the costs associated with the conduct of CPE Programmes. The following suggestions may be noted in this regard:

- (i) To the extent possible resource persons available at the nearest place should be invited to address the programmes.
- (ii) Appropriate negotiations should be made with the organizations that are providing the venue to charge minimum possible charges for the programme.

- (iii) Expenses related to formal Inauguration and Valedictory session should be kept at the minimum.
- (iv) To the extent possible Institute's publications should be circulated as background materials.
- (v) Expenses, which are not adding value to the technical knowledge of the members such as, gifts etc to be avoided.

5.J Conclusion

POUs should try to maintain the direct and indirect costs associated with the CPE programmes at the lowest possible levels so that the programmes would become financially attractive to enable the members to attend in large numbers.

5.K. Effective Date

This advisory comes into effect from Nov. 1, 2011.

6. DEVELOPMENT OF BACKGROUND MATERIAL

6.A Introduction

6.A.01 The Statement on Continuing Professional Education issued by the Institute requires that the Continuing Professional Education Committee (CPEC) shall issue directions and other guidelines from time to time to enable program organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.

6.A.02 The guidance and direction contained in this Advisory is the minimum requirement. The POUs should develop the CPE Background Materials in new Greenfield/unconventional areas in the interest of the profession. The CPE Committee may also provide soft copies of Background Material, if available.

6.B Development of Background Materials

6.B.01 The POUs should make every effort to get the technical papers from the resource persons who had agreed to address the Continuing Professional Education Programmes (CPEPs), which should form part of the CPE Background Materials for the relevant CPE Programmes.

6.B.02 The CPE Background Materials shall be developed as self-learning booklets in the form of handbooks with proper mix of theory and case studies, which can effectively facilitate our members to link the theory and practice.

6.B.03 The background materials on Accounting and Auditing areas shall be prepared to reflect the current technical pronouncements of the Institute. Similarly background materials covering legal enactments should be prepared to reflect the current provisions and guidance thereof.

6.B.04 The background materials have to be prepared in such a way that it should contribute towards the following strategic result areas:

- Leadership of our members in the subject areas being covered in the background materials.
- The technical contents of the background materials should enhance the capabilities of our members
- The background materials should lead to enhance the capacity of the members to deliver quality service to the stakeholders of the profession.

6.B.05 The background materials to the extent possible should have the following parts:

- Technical papers prepared by the resource persons who have agreed to address the CPE Programmes.
- Technical papers published in the Chartered Accountant Journal on the relevant topics.
- Technical papers published in other professional journals with appropriate permissions to avoid copy right violations.
- Technical pronouncements of the Institute, if available.
- Latest circulars of Statutory Authorities (wherever applicable).

The POU should share this Advisory with faculties alongwith the invitation letter.

6.C **Disclaimer**

Every background material should contain the following disclaimer at an appropriate place preferably in the copyright page of the background material:

“The material is prepared for use in educational programmes conducted by the Institute of Chartered Accountants of India. The views expressed herein do not necessarily represent the views of the Council of the Institute or any of its Committees.”

6.D **Conclusion**

The POUs should consider that the background materials are an important medium through which our members develop and maintain specialized set of knowledge and competence. Moreover the endeavour of the POUs should be to develop the background materials in such a

way that it will provide a ready source of reference to the members of the Institute.

6.E Effective Date

This advisory comes into effect from Nov. 1, 2011.