

October 1, 2015

Ms. Clar Rosso
Vice President of Member Learning and Competency
AICPA
220 Leigh Farm Road
Durham, North Carolina 27707

Ms. Jessica Luttrull
Associate Director, National Registry
NASBA
150 Fourth Avenue North Suite 700
Nashville, Tennessee 37219

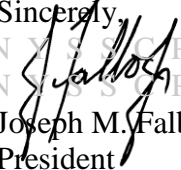
By e-mail: crosso@aicpa.org and jluttrull@nasba.org

**Re: Exposure Draft, Statement on Standards for Continuing Professional Education (CPE)
Programs, Jointly Issued by AICPA and NASBA**

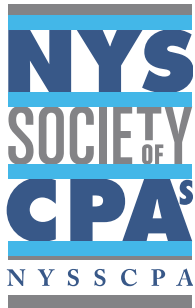
Dear Ms. Rosso and Ms. Luttrull:

The New York State Society of Certified Public Accountants (NYSSCPA), representing more than 28,000 CPAs in public practice, business, government and education, welcomes the opportunity to comment on the above captioned exposure draft.

The NYSSCPA's Foundation for Accounting Education (FAE) Curriculum Committee deliberated the exposure draft and prepared the attached comments. If you would like additional discussion with us, please contact Frieda T. Aboyou, president of FAE at (914) 231-6655, or Ernest J. Markezin, NYSSCPA staff, at (212) 719-8303.

Sincerely,

Joseph M. Falbo, Jr.
President

Attachment



**NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS**

COMMENTS ON

**EXPOSURE DRAFT: STATEMENT ON STANDARDS FOR CONTINUING
PROFESSIONAL EDUCATION (CPE) PROGRAMS**

**JOINTLY ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS (AICPA) AND THE NATIONAL ASSOCIATION OF STATE
BOARDS OF ACCOUNTANCY (NASBA)**

October 1, 2015

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New York State Society of Certified Public Accountants

Comments on

Exposure Draft: Statement on Standards for Continuing Professional Education (CPE) Programs

Jointly Issued by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA)

General Comments

The New York State Society of Certified Public Accountants (NYSSCPA) appreciates the opportunity to comment on the exposure draft, *Statement on Standards for Continuing Professional Education (CPE) Programs* (Proposed Standards) jointly issued by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA).

Specific Comments

Article I - Definitions

We believe certain terms in the *Definitions* section (as well as in the *Standards* section) of the Proposed Standards are unclear and may be interpreted or applied differently by different individuals. The terms for which we suggest amplification or clarification are as follows:

- *Mastery of a particular topic*
- *Subject Matter Expert*
- *Expertise in the subject matter*
- *Qualified*
- *Qualified persons*
- *Qualified assessment*
- *Appropriate and appropriateness*
- *Assessment*

If an examination is not to be used, we suggest examples of acceptable assessments.

- *Simulations and other innovative tools*
- *Pre-program assessment*

We suggest an explanation of under what circumstances such an assessment would apply.

- *Social learning*

The definition of social learning is somewhat vague. Elaboration on its use in the continuing education process would be helpful along with how and when social learning

would qualify for CPE credit. Also, clarification of the terms “modeling” and “application” in this context would be useful.

- *Nano-learning*

It appears that CPE credit can be earned for nano-learning only if a participant utilizes electronic media without any interaction with a real-time instructor. We question whether the Joint AICPA/NASBA CPE Standards Committee (Joint Committee) has considered also providing credit for nano-learning for a participant in a live, self study program, or when requisite knowledge is obtained by other means. Such other means may include conducting research reviewed by a competent professional or a subject matter expert.

In addition, clarification is suggested for the difference between:

- *Educationally sound and defensible methods* (Standard 17)
- *Instructor and subject matter expert* (Various Standards)
- *Polling and interactivity requirements* (Standard 16 - 03)

We ask if the Joint Committee has considered limiting the number of nano-credits that may be earned by a participant. We believe that if true education is desired, too many credits earned exclusively through a nano format may not meet the Joint Committee’s ultimate objective, which is to educate and maintain the professional competence of a CPA practitioner.

Moreover, we recognize that the notion of “nano-learning” has become an accepted educational format in our profession and in other professions, and that the Joint Committee as well as various states have acknowledged the need to provide CPE credit to those taking advantage of this new format. We believe that education and the maintenance of professional competence by CPAs are critical to upholding the trust we have duly earned and enjoy in the public domain. We believe that continuing education is a lifelong process essential to remaining competent and relevant in our ever-changing world, and that such education be obtained in the most appropriate manner.

Article II – General Guidelines for CPAs

Our general observation is that the title ignores the most important and extensive component of this section, namely, CPE Requirements. We suggest that the title of Article II be amended to read “General Guidelines and CPE Requirements for CPAs.”

Article III – Standards for CPE Program Sponsors

Standard S5 -02

We believe the word “Review” should be deleted from the title of this section because this section pertains to all types of responsibilities not just to *reviews*.

Standard S7-02

For a recorded presentation, we believe consideration should be given to omitting the requirement that only a real time subject matter expert must be available. The Joint Committee should consider also permitting a qualified person who is available to answer inquiries by email.

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

Standard S8-01

See our comment for S7-02 above.

Standard S9- 04

We believe this section, especially the two added paragraphs, is unclear and confusing and suggest that it be simplified and clarified.

Standard S9 – 05

The two bullet points at the end of this section appear to be counter intuitive. It seems incongruous to provide feedback to participants who pass the assessment but not provide feedback to those who fail the assessment. If maintaining the integrity of the test bank is a consideration, then thought should be given to additional or alternative language.

Standard S10 – 02

Same our comment for S9 – 05.

Standard S13- 02

We note that in the first line of this section the word “should” is used, whereas in other sections, e.g., S14-01, S14-02, Standard No. 15, S15-01, the word “must” is used. We believe that “must” is the more appropriate term for Standard S13 - 02.

Standard S14 – 01

In the first bullet point of this section, we believe the following sentence should be added: “This does not apply to the instructor.”

Standard S15 -02

The title of this section is “Facilities and technology appropriateness.” We suggest “Learning Environment” as an alternative title.

Standard S16 -02

Consideration should be given to adding the language of this Standard to Article II, “General Guidelines.”

Standard S16 -06

As written, it appears as though an individual could get a similar amount of CPE credit for a university or college non-credit course as that of a university or college credit course as described in section 16-05. For example, a university or college four (4) credit course would equal sixty (60) CPE credits pursuant to section 16-05. Typically, a four (4) hour non-credit course at a university or college has twenty-eight (28) two hour sessions during a semester. As

we understand this section, that would yield fifty-six (56) CPE credits. We question whether that is what was intended and suggest clarification.

Standard S20 -01

Explanation is necessary on how this section would apply to college professors who teach university or college credit courses (See S16-05).