

# Guidelines on Continuing Professional Education

The Institute of Chartered  
Accountants of Nepal

*Last Revised by Council Meeting 231 dated 2075/09/08*

# PART A

## GUIDELINES ON CONTINUING PROFESSIONAL EDUCATION

### 1.0 Introduction

- 1.1 Members of the Institute of Chartered Accountants of Nepal (ICAN) should continuously update their knowledge and skills in order to maintain their professional competence in their professional work to retain public confidence. Members of ICAN who accept or commit themselves to professional engagements or occupations implicitly assure users of their services that they have the confidence to perform their work effectively. In this age of information explosion and rapid change in technology, and the business and industrial environments, the need for continual professional education is supreme in any profession to update required knowledge and skills of all members to discharge their responsibilities effectively & efficiently.
- 1.2 The continuing development of professional competence involves series of programs and educational activities. Continuing Professional Education (CPE) is the term used to describe the educational activities that assist members of ICAN to achieve and maintain the required quality in the professional services that they render.
- 1.3 Members performing professional services need to have a wide range of knowledge, skills and abilities. Thus, the concept of professional competence should be interpreted broadly. Accordingly, acceptable continuing education encompasses programs contributing to the development and maintenance of both technical and non-technical professional skills.
- 1.4 ICAN, with a view to enabling its members to maintain high standards in the professional services that they render, has identified CPE as a major area. ICAN has been providing continual inputs to its members through journals, seminars, workshops, trainings etc.
- 1.5 The undertaking of continuing professional education is compulsory to the members of ICAN.
- 1.6 However, keeping in view the growing importance of CPE for the reasons cited above, and the increasing level of intensity of CPE activities made imperative by the changes in the environment within which professional accountants operate and engage themselves in various capacities, the Council of the ICAN now feels it imperative to issue this Guideline on Continuing Professional Education which prescribes the norms of implementation of CPE activities by ICAN and such other entity or unit which may be recognized by the Council from time to time to conduct CPE class and grant CPE hours to the members.
- 1.7 The International Federation of Accountants (IFAC) has issued International Education Standard for Professional Accountants 7 (Continuing Professional

Development: A Program of Lifelong Learning and Continuing Development of Professional Competence). This Standard prescribes that member bodies implement a continuing professional development (CPD) requirement as an integral component of a professional accountant's continued membership. Such a requirement contributes to the profession's objective of providing high-quality services to meet the needs of the public (including clients and employers).

## **2.0 Terminology/Terms used in this Guideline**

The following terms are used in this Guideline with the meanings:

- 2.1 Continuing Professional Education (CPE) is the term used to describe the educational activities that assist members to achieve and maintain the required quality in the professional services that they render.
- 2.2 Continuing Professional Education Committee (CPEC) is a non - standing committee of the Council of the ICAN entrusted with the task of overseeing CPE activities of the ICAN. It also oversees the function of the CPE Cell of ICAN.
- 2.3 Continuing Professional Education Cell is a Unit set up within ICAN for overseeing the academic, technical and administrative functions of the CPE programs/ activities.
- 2.4 CPE hours means the credit hours granted to a member for participating in any CPE activities/ programs and credit hours granted as prescribed in the guidelines.
- 2.5 Program Organising Unit (POU) means any organ of ICAN which organizes CPE programs or activities and includes the Council itself, any Committee of the Council, and includes other entity or unit which may be recognized by CPEC from time to time to conduct CPE activities / programs and to grant CPE hours to members.
- 2.6 Professional Competence means requisite knowledge, skills and abilities to enable rendering of quality services as envisaged in the standards of ICAN. Professional competence implies the expertise needed to undertake professional responsibilities and to serve the public interest.
- 2.7 Financial Year means period from the 1<sup>st</sup> day of Shrawan (mid - July) of any year to the last day of Ashad (mid - July) of the next year.
- 2.8 Guideline for Interpretation: Words and expressions used in this Guideline and not included in the above list of terms shall have the meanings as assigned in the Chartered Accountants Act, 1997 and Regulations framed there under or Notifications issued by the Council of the Institute of Chartered Accountants of Nepal from time to time, as the case may be.

Interpretation and explanations of any words and expressions used in this guideline shall be as decided by the CPEC.

## **3.0 Authority of this Guideline**

- 3.1 The Chartered Accountants Act, 1997 has delegated to the Council of the ICAN the responsibility of discharging various functions as specified in the Act.
- 3.2 Section 11 (X1) of the Act provides that the Council is authorized to develop the mechanism of providing Continued Professional Education (CPE) to its members.
- 3.3 The Council views CPE as an integral part of the activities necessary to ensure meaningful implementation of Section 11 (X1) of the Act and therefore, in terms of the Authority vested in it by the Act and the provisions thereto, this Guideline is issued by it.
- 3.4 Compliance with the provisions of this Guideline is mandatory to the members of the ICAN.
- 3.5 All matters in relation to the implementation of this Guideline in letter and spirit are also hereby specified to be the responsibility of the CPEC. The Committee may carry out its tasks in such manner(s) as it may deem appropriate within the bounds of its authority as prescribed and delineated by the Council.

#### **4.0 Power to modify this Guideline**

- 4.1 The requirements of CPE hours and/or any other requirements or conditions as included in this Guideline may be revised from time to time at the discretion of the Council.

#### **5.0 Effective date**

- 5.1 This Guideline is effective from Shrawan 01, 2061 (July 16, 2004). Amendments to the guideline are effective from the date of amendment as notified by the ICAN.

#### **6.0 Ceiling of Minimum Credit Hours**

- 6.1 All members holding COP are required to obtain minimum credit hours of CPE for each financial year and for each block of three financial years beginning from Shrawan 1, 2075 (16 July 2018) except for the exceptions as mentioned in para 6.4 below are as follows:

- Chartered Accountant members and 'B' and 'C' class Registered Auditor members in practice are required to obtain at least 30 credit hours of CPE for each financial year and further required to obtain at least 120 CPE credit hours (at least 90 hrs verifiable and maximum 30 hrs non verifiable) for each block of three financial years.

Similarly 'D' class Registered Auditor members in practice are required to obtain at least 20 CPE credit hours for each financial year and further required to obtain

at least 90 CPE credit hours (at least 60 hrs verifiable and maximum 30 hrs non verifiable) for each block of three financial years.

\*\*6.2 All other members who are not in practice are required to obtain at least of 15 CPE credit hours for each financial year except for the exceptions as mentioned in para 6.4 below. Further, such members are required to obtain at least 60 CPE credit hours (at least 45 hrs verifiable and maximum 15 hrs non verifiable) for each block of three years.

6.3 CPE Hours required for restoration of COP/membership:

Those members who were in practice and whose COP has not been renewed and if they want to apply for/ renew their COP, they require/need to obtain at least 30CPE credit hours for CA, B and C Class RA members & 20 CPE credit hours for D class RA members to obtain COP from the Institute as specified in clause 6.1.

Those members who are not in practice and whose name has been removed from the membership register and want to restore their name need to obtain at least 15 CPE credit hours to continue their membership.

**Note:** a. The annual requirement of CPE credit hours by members shall be at least 80% verifiable CPE credit hours..

b. Members in practice providing assurance services to co-operatives, schools and NGOs are required to obtain at least 5% of CPE credit hours in each such sector.

6.4 The requirement of minimum CPE Credit hours for members as given in para 6.1 and para 6.2 above shall not apply to:

1. The requirement of minimum CPE Credit hours for members as given in para 6.1 and para 6.2 above shall not apply to "

(a) A member not in practice who has attained the age of 65 years.

(b) To newly enrolled members of the Institute (for first year of membership).

(c) To newly up graded members (for the year of up gradation).

(d) A member of the Institute to whom the Council has granted full/partial exemption either by specific/general direction, on account of facts and circumstances of the case which in the opinion of the Council prevent such person(s) from compliance with the requirements of CPE as given in this Guideline.

6.5 **Consequences of non-compliance with CPE Requirements**

Non compliance with the requirements of obtaining minimum credit hours of CPE by the members of ICAN are as follows:

i) For Member in Practice:

a) Membership of member/s in practice shall not be renewed.

b) Certificate of practice (COP) of member in practice shall not be renewed.

c) To take any other appropriate action by ICAN against such member/s.

ii) For Member in Service:

- a) Membership of member in service shall not be renewed.
- b) To take any other appropriate action by ICAN against such member/s.

#### **6.6 Carry forward of CPE credit hours:**

Excess credit hour of CPE earned by the member in practice shall be allowed to be carried forward within the each block of three financial years and excess credit hour of CPE earned by the member in practice during the block of each three financial years shall not be allowed to carry forward to next block of three financial years. However, the excess credit hour of CPE earned during the last year of block of three financial years shall be carried forward to next financial year.

#### **7.0 Maintenance of record**

- 7.1 Every member is required to maintain a personal record of compliance with the requirements for CPE credit on an annual basis. Such records shall be subject to verification in the manner as may be prescribed by the CPEC from time to time.
- 7.2 Every POU shall prepare a detailed record of attendance of members (**Refer FORM A.2**), feedback (**Refer FORM A.3**) and material distributed (**Refer FORM A.5**) at every program and shall take prescribed steps to report the same to the CPEC.
- 7.3 Members obliged to undertake CPE are required to confirm annually at the time of paying their annual membership fees that they have completed the minimum annual requirement of CPE credits and must furnish/ produce the records for inspection, if requested by the Institute. (**Refer FORM C.1**)

#### **8.0 Duties, Authorities and Responsibilities of the CPEC**

The CPEC's duties, authorities and responsibilities include the following:

- 8.1 To undertake CPE activities and programs for the development and enhancement of professional skills of members.
- 8.2 To grant approval to conduct CPE activities.
- 8.3 To decide upon the eligibility of programs and activities for CPE and grant credit hours to such programs and activities.
- 8.4 To recommend to the Council for exemptions of CPE credit hours to members.
- 8.5 To develop CPE materials by using the resources of the Institute (in house) or by hiring experts for such services.
- 8.6 To monitor and supervise CPE program/activities.
- 8.7 To recommend to the Council any modification in the Guidelines and any such other matters relating to CPE.
- 8.8 To carry out any other tasks as delegated by the Council,
- 8.9 To take actions on the cases of non-compliance with this Guidelines with respect to CPE program/activities.

8.10 To interpret and explain of any words and expressions used in this Guideline.

8.11 To issue directives under the guidelines for the execution of CPE objectives.

## 9.0 Role of the CPE Cell

9.1 To assist the CPEC in discharging its duties and responsibilities.

9.2 To create, assist in the development of, administer and monitor such mechanisms as may be required for the purposes of Continuing Professional Education for members in terms of this Guideline and as may be entrusted to it by the CPE MC from time to time.

## 10.0 Functions of the POUs

10.1 To maintain records as may be prescribed in para 7 above. Records shall be maintained by the POU with regard to every program they conduct. Records of such programs shall be compulsorily sent to CPE Cell within time prescribed by the CPEC.

10.2 Every POU must obtain permission in advance from the CPE MC for conducting CPE activities. If permission to conduct CPE not taken in advance it shall be referred to council for decision (**Refer FORM A.1**).

## 11. CPE Activities and Credit Hours

CPE activities and program	CPE Hours Allocated
<b>1. CPE for participation in Conference, Seminars and Symposia</b>	
• One day – 6 hours with 4 technical sessions (2.5 hrs x 4 sessions)	10 hrs #
• Half day – 3 hours with minimum 2 technical sessions (2.5 hrs x 2 sessions)	5 hrs #
• Paper presenter on such Conference, Seminar or Symposia	3 hrs for each Technical Session of minimum 1 hour
• Material developed by faculty	2 hr extra
• Same Faculty in a Conference, Seminar or Symposia on a topic already done	2 hr for each technical Session of minimum 1 hour
• Chairman or Commentator on such Conference, Seminar or workshop	3 hrs for each Technical Session of minimum 1 hour
<b>2. Residential programs (Seminar, training etc.)</b>	2 hr extra per each day
<b>3. Program Organized by SAFA, CAPA or any other Accounting Body</b>	As prescribed by program organizer or if there is not prescribed as per the above clause no. 1
<b>4. Article Publication:</b>	
• Article published in the Institute's Journal and Professional Journals	4 hrs
• Article published in the newspaper/bulletin/magazine	3 hrs
- Provided the articles are on the areas covered by the accounting profession	
- Reprint of the same article shall not qualify for any credit hour	

<p><b>5. Book Publication or Revision</b></p> <ul style="list-style-type: none"> <li>• Book Publication covered by Accounting, Auditing, Financial Management, Taxation corporate &amp; business laws or related to accounting profession.</li> <li>• Course book related for Chartered Accountancy Education</li> <li>• University Curriculum</li> <li>• Other than CA Course/University Curriculum ( Non Specific Book)</li> </ul> <p><b>Note: Only first time publication of book shall be considered and for each revision the CPE credit hour shall be half of the publication credit hour.</b></p>	<p>30 hrs 30 hrs 20 hrs 15 hrs</p>
<p><b>6. Extra Degree:</b></p>	
<ul style="list-style-type: none"> <li>• Members completing Ph. D on (Management Accounting, Auditing, Economics, Corporate Law, Accounting &amp; Taxation)</li> <li>• Post Graduate Degree or M Phil on (Management Accounting, Auditing, Economics, Corporate Law, Accounting &amp; Taxation)</li> <li>• Professional qualification from any accounting body recognized by IFAC</li> <li>• Professional qualification course like ISA,IFRS, Taxation etc.</li> </ul>	<p>30 hrs 20 hrs One year's required Credit Hrs 30 hrs</p>
<p><b>7. Preparation of basic draft of CPE/Technical Material.</b></p> <p>a. For preparation - Each Technical Session of minimum (1.5 hours )</p> <p>b. For reviewing - Each Technical Session of minimum (1.5 hours)</p> <p>Preparation, vetted, reviewed and updating the background material/technical material related to accounting profession.</p>	<p>5 hrs 3 hrs</p>
<p><b>8. For teleconferencing/interactive media programs organized by ICAN, CPE credit hours granted will be equal to the duration of the program and credit will be given to all the faculty/resource persons/moderators/participants (duration must be of 1.5 hours)</b></p>	<p>As per the above clause no. 1</p>
<p><b>9. Completion of technical research/technical papers/guidance notes commissioned by ICAN upon acceptance of such research by ICAN related to Accounting, Auditing and Taxation</b></p>	<p>5 hrs</p>
<p><b>10. Preparation/Review of Study Materials for Chartered Accountancy Course</b></p> <p>1. For preparation</p> <p>a. For 100 Marks Subject</p> <p>b. For 50 Marks Subject</p> <p>2. Reviewing</p> <p>a. For 100 marks subject</p> <p>b. For 50 Marks Subject</p>	<p>20 hrs 15 hrs 15 hrs 10 hrs</p>
<p><b>11. For preparation of Revision Test Paper (RTP), Question setting with Suggested Answers, moderation &amp; Evaluation of Answer sheet (per exam)</b></p> <p>a) Answer paper evaluation</p>	<p>5 hrs</p>



b) Moderators c) Question setting with suggested answer d) RTP Preparation e) RTP/Suggested Reviewers f) Scrutinizer g)	7.5 hrs 7.5 hrs 10 hrs 5 hrs 3 hrs
<b>12. Resource Person for Crash Course/ GMCS etc.</b>  <b>Resource Person for CAAT IT Training etc.</b>	2 hrs for each Technical Session of minimum 1.5 hour 7.5 hrs for each batch
<b>13. Attending Seminar, Conference and such programs organized by other organizations within or outside the country related to accounting profession includes prior approval from CPE Committee for credit hours<sup>7</sup></b>	As per the above clause no. 1
<b>14. Such other CPE learning activities as prescribed from time to time by CPE &amp; PDC</b>	As per the above clause no. 1
<b>15. Council Member/Board Member/Committee Member</b> <ul style="list-style-type: none"> <li>• Council Members</li> <li>• Past Presidents</li> <li>• Past Council Members</li> <li>• Existing Accounting and Auditing Standard Board Members</li> <li>• Existing Committee member of ICAN</li> <li>• Existing Board Members of BoS, AT Board and QA Board</li> <li>•</li> </ul>	30 CPE credit hours 30 CPE credit hours 15 CPE credit hours 15 CPE credit hours 10 CPE credit hours 10 CPE credit hours
<b>16. Any other general management course other than ICAN program</b>  <ul style="list-style-type: none"> <li>• <b>For one day program #</b></li> <li>• <b>For more than one day program #</b></li> </ul>	<b>5 hrs</b>  Maximum not exceeding one year requirement of members whether in service or practice subject to approval of training by the CPE Committee #

# As per 231 Council Decision 23 December 2018.

**Note:**

a. Maximum credit hours that can be allowed per day shall be 10<sup>#</sup> credit hours (4 sessions).

b. In all cases, unless and otherwise specified credit hours is equally granted to trainees, Resource Person and Chairperson.

c. Any other credit hour not mentioned above shall be decided by CPE Committee and the basis/criteria to be forwarded to the council for the approval

d. **Verifiable hour** refers to activities relevant to current or future work, with clear learning objectives or outcomes which help in the development of professional competency, that has proof

*of attendance or participation of the activity, for example certificates attending formal courses or conference, meetings, in house training, evidence of writing articles or papers, books etc.*

*e. **Non Verifiable hour** refers to activities that do not have any evidence to corroborate the hours to be claimed. This could include non -formal activities such as reading of technical, professional, financial or business literature, self study and research etc. Such activities shall be current and will contribute to increase professional competency.*

11.1 An intending claimant should bring any other activities for which CPE credit is sought by him to the prior notice of the CPEC for approval.

## **11.2 Exemptions :**

(a) Any waiver / exemptions as deemed reasonable by the Council.

## **12.0 Norms for conducting CPE Programs by POU**

12.1 Programs must be based on clearly stated learning objectives and expected outcomes indicating the knowledge, skills and abilities that can be achieved by the participants in the program.

Programs should be held on topics that are beneficial to the accounting profession.

The program design must follow clearly articulated objectives and expected outcomes. The level of understanding and development of professional competence that is sought to be achieved must be specified. The program must indicate whether it is in the nature of a refresher course, or it addresses further development of existing skills, or whether it seeks to bring to the participants new skills/new practice areas.

12.2 Programmes should be developed keeping in mind the level of familiarity of the participants with the proposed subjects, and the degree of advanced preparation required, if any.

To the extent possible, the development of a program should be done in such a manner as to equate the program content and level with the backgrounds of intended participants. All programmes must clearly identify prerequisite exposure, experience and/ or advanced preparation, if any, in precise language so that potential participants can readily ascertain the relevance of the programs to themselves.

12.3 POU should use materials, learning technologies and systems that are current, technically accurate, and effectively designed.

## **13.0 Who Are Eligible to Conduct CPE Activities**

13.1 Any entity or individual, with the prior permission of the CPEC can conduct CPE activities and programs. The standard form for seeking approval of the CPEC is given in **FORM A.1**.

13.2 Where appropriate, the CPEC will allot the credits as exhibited in 11.0. Based on the nature of the CPE learning activity, CPEC also reserves the right to grant lower CPE credits than exhibited in table 11.0.

#### 14.0 **Consequence on failure to obtain approval from CPEC**

No CPE credits shall be granted to the participants of the program where the POU/organizers/ participants have not obtained prior permission of the CPEC.

#### 15.0 **Review and Monitoring**

15.1 The CPEC shall review the programs conducted by various POU's and prepare reports which shall be duly presented before the Council of the Institute. The reviews shall not only focus on the number of programs conducted but shall also, on the basis of samples as may be decided by the CPEC, examine the quality of the programs and attainment of learning objectives.

15.2 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, necessary.

#### 16. **PROGRAMME DEVELOPMENT**

16.1 This Guideline shall issue directions and other instruments from time to time to enable program designers, developers and organizers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) Level as defined in the Guidelines on CPE, to discharge their responsibilities.

16.2 The guidance and direction contained in this Guideline is the minimum requirement. The POU's are welcome to develop the CPE Programme provided such programmes are developed/organized, which meets these minimum requirements in the interest of the Accountancy profession.

#### 17. **Basic components of CPE Program**

17.1 Every CPE Program shall have the following key components:

- Program Objectives
- Target Participants
- Identification of Appropriate Faculty (At least one faculty may be member of the Institute of Chartered Accountants of Nepal)
- Methodology to be adopted to achieve the objectives of the CPE Program
- Program Structure
- Expected Outcomes
- Feedback from the participants – which must be particular to the type of programs. General model of the feedback has been given in **FORM A.3**

- 17.2 Every CPE Program shall be conducted with clearly spelt program 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.
- 17.3 Every CPE Programme shall have the clearly spelt out outcomes to enable the resource persons to equip themselves accordingly.
- 17.4 CPE Programmes normally include technical sessions, inaugural and valedictory sessions with refreshment breaks. The technical sessions shall be separately scheduled and not be mixed with inaugural and valedictory sessions.
- 17.5 CPE Programmes in the nature of Workshops and Residential Programmes may not have inaugural and valedictory sessions.
- 17.6 Every POU must give more importance to technical sessions since they directly contribute to the continuing professional education of our members.
- 17.7 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 tied up 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 programmed material or electronic media also qualify as technical sessions.
- 17.8 A technical session shall 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). Each resource person should be allotted with a minimum duration of 30 minutes. Every technical session should have an interactive session of 10 to 30 minutes (approx. 1/6 of the total duration of a technical session).
- 17.9 The CPE Programmes shall adopt appropriate learning methodologies and technologies – to achieve the objectives of CPE Programmes and to aid meeting the expected outcomes of such CPE Programme.
- 17.10 Every CPE Programme shall have a programme structure containing the following important information:
- Timing of Registration
  - Timing of Inaugural Session, if considered necessary
  - Timings 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 weight-age in terms of timings has to be given for topics on which the program aims to develop competence among the members of the Institute.

- Timing of Valedictory Session, if considered necessary
- 17.12 The CPE Programme shall as far as possible clearly indicate the target participants in terms of their career profile, experience and members of the Institute who might be interested to attend a programme on a particular topic.

## PART B

### 1.0 **Basic Structure of the CPE Programme**

1.1 Basic structure of the CPE programmes should be decided well in advance. The suggested types of basic structure are as under:

- Lecture Series
- Refresher Seminars
- Conferences
- Workshops/Residential Programmes
- Conventions
- Panel Discussions
- Trainings
- Any Other

1.2 Lecture Series are preferable – with actual duration of not more than two hours – for a topic for which members need update. Desirably these lecture series have to be addressed by one or two resource persons who have command over the topic.

1.3 Conferences are preferable – with more than six hours duration (full day or more) – for topics / issues on which members have to develop new competencies (other than their core competencies). These types of CPE Programmes should be highly interactive and participative. Real life cases have to be taken up and discussed thoroughly to enable the members to develop enough insights about the issues involved and find out appropriate solutions under the guidance and supervision of the resource persons.

1.4 Workshops / Residential Programs are preferable – usually with more than 6 hours duration (full day or more) – 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 highly 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 enough insights about the issues involved and find out appropriate solutions under the guidance and supervision of the resource persons.

1.5 Conventions – preferably full day – have to devote on issues of contemporary nature on which members have to develop their competencies 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 of other structures to fully disseminate the required knowledge among the members of the Institute.

1.6 Panel Discussions – with a 2-3 hours duration – are preferable for hearing views on a particular topic from experts from different walks of life or background on the same issue.

- 1.7 To the extent possible resource persons should be requested to provide the background materials in advance for their technical sessions, which should be circulated among the participants. 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.

## 2.0 **Conclusion**

It should be the endeavour of the POUs to continuously improve the quality of CPE Programmes so that the members can recognize the changes in economy / business and organization structures, developments in information technology and telecommunications, new government policies, globalization of business and competitive pressure. Further, the POUs should enable our 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 through the conduct of quality CPE Programmes. Furthermore, the POUs should enable the members of the Institute to recognize the opportunities for them in the emerging areas such as new audit and assurance needs, performance measurement services, change management services, strategy management, general practice specialization and servicing global organizations.

## 3.0 **USE OF LEARNING TECHNOLOGIES**

- 3.1 POUs may adopt appropriate learning technologies much beyond the guidance and direction contained in this Guideline 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.

### 4.0 **Nature of CPE Programmes and Learning Technologies**

- 4.1 The CPEC is of the view that appropriate learning technologies have to be used to enable the objectives and outcomes expected out of each CPE Programme.
- 4.2 The CPE Programmes 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
  - 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.

- 4.3 POUs should know that the members are different kind of learners. Accordingly, appropriate strategies have to be followed for conducting CPE Programmes.

### 5.0 ***Resource person behaviours***

Being prepared with tried and proven 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 person should know beforehand the learning objectives of the particular CPE Programme, participants' profile 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 always be 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/everything about the subject / topic, however, they can expect the technical resource person to facilitate achievement of the learning objectives of the CPE Programme.

2. Understand your teaching situation

When making the preparation, resource persons may consider the following questions:

- Is this programme part of a competitive program?
- Are the goals clarified for 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, knowing member's names, and being aware of differing backgrounds.

4. Vary teaching activities.

Use different activities in the programme venue. Try new ideas. Some experts recommend changing activities every 20 minutes.

5. Develop a supportive climate.

Members must feel that the resource persons are there to support them in the learning process.

6. Be sensitive to barriers.

Some members may be due to factors like age, mental blocks, non-interest in the technical deliberations bring with them unsuccessful previous education experience, the time barrier, stress etc., which have to be overcome 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 roles. Professional reading, discussions with colleagues and mentors, and teaching workshops will assist them in the development of necessary skills.

## **6.0 Feedback**

2. G.01 Obtaining members' feedback is instrumental to good instruction. Most resource persons rely upon members' questions and responses in programme for their feedback. Good feedback, however, is too important to leave to chance.

A suggestive feedback form is given in **FORM A.3**. The organizers of CPE Programmes should prepare consolidated Feedback form and analyze the same to improve the CPE Programmes in the light of the suggestions given by the members.

## **7.0 Conclusion**

It will be good idea that POU's consult the technical resource persons well in advance about the learning technology to be adopted in each CPE Programme so that they may feel involved in the entire programme development in the overall interest of the members.

## **8.0 MONITORING AND SUPERVISION**

### **8.1 Introduction**

- 8.1.1 The Guideline on Continuing Professional Education further requires that the CPEC should review the programs conducted by various POU's and prepare reports, which shall be duly presented before the Council of the Institute. The Guideline further requires that the reviews shall not only focus on the number of programs conducted but shall also, on the basis of samples as may be decided by the CPEC, examine the quality of the programs and attainment of learning objectives.
- 8.1.2 The Guideline 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, necessary. This will enable the POU's to maintain required level of quality in the CPE Programmes.
- 8.1.3 It must be ascertained whether the CPE programme was conducted to meet the objectives as proposed for the particular programme and had lead to the anticipated outcomes as envisaged while formulating such programme by the concerned POU.
- 8.1.4 On the basis of the monitoring and supervision reports, the CPEC will analyze 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 POU through the CPE Programmes.

## **9.0 CPE Documentation**

9.1 The documentation and other procedures described in this Guideline can be followed either through manual records or through computerized records. In either case, the basic information to be recorded and provided will not vary.

9.2 It is emphasized that Program Organizing Units must follow the directions embodied in the CPE Guideline.

9.3 POU must maintain records with respect to every program they conduct. The records that are to be maintained in this regard are:

- Program detail has to be submitted to the Institute within 30 days from the date of the CPE Programme.
- Attendance records as per **FORM A.2**.
- Feedback from participants as per **FORM A.3**

9.4 For the sake of re-emphasis, the relevant clauses of the CPE Guideline are reproduced below:

- *Para 7.2 – Every POU shall prepare a detailed record of attendance of members at the conclusion of every program and shall take prescribed steps to report the CPEC. The CPE Cell shall be responsible for the maintenance of the database in an appropriate manner.*
- *Para 10.3 – Para 7.2 above details the obligation to maintain records in regards to programs. Records shall be maintained scrupulously by the POU with regard to every program they conduct. It should also be noted that the obligation to maintain program records etc. are not in any way diluted for any POU, notwithstanding its formal hierarchical status.*

9.5 In regard to issuance of Certificates, the CPE Guideline makes it clear. Certificates are to be issued in **FORM A.4** annexed.

9.6 After every program, copies of the material distributed in the program – preferably soft copies in CDs (excluding CPE background material published by the Institute) – are to be sent to CPE Committee under cover of **FORM A.5**

## **10.0 Other documentation**

Individual members, seeking credit of CPE hours as may be permissible under the CPE Guideline, must do so in **FORM B.1**.

## **11.0 Obligation for Production of Records under clause 7.3 of the Guideline**

- 11.1 At the time of paying the annual membership fees, a member who is obliged to undertake CPE as per Guideline on Continuing Professional Education will be required to confirm that he has completed the minimum annual requirement of CPE credits. Members have to sign a confirmation given as **FORM C.1** for this purpose.
- 11.2 The CPE cell shall have to submit an annual report to the CPEC about the members who didn't comply with the requirements of the CPE. The CPEC will then place the report before the Council to take appropriate action in this regard.
- 12.0 CPE does not ensure that all members will provide high quality professional service all the time. Also, it cannot ensure that every person who participates in a CPE program will obtain the full benefits of that program. However, it is certain that members who are not updated on current technical and general knowledge pertinent to their work may not be able to provide professional services competently.

## **13.0 Concluding Remarks**

The forms as enclosed will not be sent in multiple bodies to the POU's. POU's are required to develop the forms on a computer, and to the extent possible, e-mail the completed forms to the CPE Cell. Sending of forms in hard copy is to be avoided as much as possible. The relevant email address for this purpose is **[ican@ntc.net.np](mailto:ican@ntc.net.np)**

# FORM A.1

## *Form for Pre-approval for CPE Programs*

Name of the POU:

To,

Coordinator

Continuing Professional Education Committee

The Institute of Chartered Accountants of Nepal

Dear Sir,

### **Sub: Request for CPE Credit for Program**

..... (Brief introduction of the POU)

We are organizing a CPE Programme, the details of which are as under:

Title	
Date(s)	
Venue	
Topics to be covered and duration of the Technical sessions	
Details of learning objectives, programme design, learning technology, sources of background materials	
Name of the faculty and brief profile	
No. of CPE credit hours requested for	

We undertake :

1. To strictly adhere to the proposals given above.
2. To announce the CPE credit only upon receipt of the confirmation from the CPEC, ICAN in this regard.

We request you to kindly arrange to intimate the applicable CPE Credit hours for the members of our Institute who will be attending the above programme.

Thanking you

Yours Faithfully,

Signature \_\_\_\_\_

(Name of the Office Bearer/Officer)

# FORM A.2

## *Form 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 CPE Cell.

# FORM A.3

## *Form for Feedback 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 for enrichment of knowledge	
(ii)	Shall be of a routine one which you were bounded 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. 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

4. How were the arrangements made by the POU for the CPE Programme ?

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

5. Your opinion, was the CPE Programme too tight scheduled?

---

\* Kindly put tick marks wherever boxes have been provided.

i) Yes

ii) No

6. 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	

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

(i)		
(ii)		
(iii)		

8. Kindly indicate how effective were the following sessions/topic to you

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

Name, Membership number and address:  
(Optional)

# FORM A.4

*Form for Certificate of Participation in the CPE Programmes*

**The Institute of Chartered Accountants of Nepal**

## RECORD OF PARTICIPATION

SERIAL NO: CPE/

Date:

**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 \_\_\_\_\_ hours.**

-----  
**(Signatory)**  
**Head of CPE Department**

-----  
**(Signatory)**  
**Coordinator- CPE Committee**

**Place : \_\_\_\_\_**



# FORM A.5

## Form for sending copies of materials distributed in the CPE Programs (Preferably by e-mail)

The Coordinator  
Continuing Professional Education Committee  
The Institute of Chartered Accountants of Nepal

Dear Sir,

### **Sub: Copies of materials (preferably in soft copies in CDs) distributed in the CPE Programmes**

We are pleased to send herewith copies of the materials distributed in the CPE Programs.

Title of the Program	
Date (s)	
Timings	
CPE Credit Granted	
No of Participants Attended	
No. of Members Participated	

S.No	Topic	Name of the Material/softcopy
1)		
2)		
3)		
4)		
5)		

Kindly acknowledge receipt.

Thanking you,

Yours Faithfully,

Signature

Name of Authorized Person of the POU  
Name of the POU

# FORM B.1

*Form for request for CPE Credit by individual members for seeking CPE hours  
permissible under the CPE Guideline*

To  
The Coordinator  
Continuing Professional Education Committee  
The Institute of Chartered Accountants of Nepal

Dear Sir,

**Sub: Request for CPE Credit**

I am pleased to inform you that I have attended the following programme / learning activity for which I request you to arrange to grant me appropriate CPE Credit Hours as the CPE Guideline.

<b>S. No</b>	<b>Details of the learning activity</b>	<b>Details of Documentary Support attached with this letter</b>
1)	Faculty in a CPE Program	
2)	Coordinated CPE Program	
3)	Coordinated interactive media programs	
4)	Attended meeting of working Groups/Technical Committees of the Institute, Govt. agencies or regulatory	
5)	Completed technical research commissioned by ICAN	
6)	Any other program organized by other than POU's as per the CPE Statement (Prior intimation is required for this category of learning activity)	
7)	Prepared basic draft of CPE/Technical Material, and/or vetted, reviewed, updated the background material / technical material	
8)	Prepared article which is published in any newspaper, professional journal or is part of the proceedings of a Conference organized by the POU's or any other recognized professional body	
9)	Any other activities for which CPE Credit is to be sought (Prior intimation is required for this category of learning activity)	

I request you to arrange to do the needful at the earliest possible time.

Thanking you.

Your Faithfully,

Signature  
Name of the member  
Membership Number

# FORM C.1

## Form for declaration of CPE by Member of ICAN

for the financial year.....

\*Name of the Member: .....

Category (CA/FCA//RA-B, C, D).....

Membership No.....

Certificate of Practice No.....

Details of CPE undertaken:

S. No	Date(s) of the Program	Topic of the Program	Organized By	Venue	CPE Hours Awarded
<b>TOTAL CPE HOURS EARNED</b>					

Signature  
Name of Member

(This form will be provided by ICAN during renewal of membership/COP)