

# Pronouncements on Continuing Professional Education



Continuing Professional Education Committee  
**The Institute of Chartered Accountants of India**  
New Delhi

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## Foreword

Our Institute has always been striving for excellence in standards of professional services rendered by its members. The Institute has consistently ensured that the members by using the title 'Chartered Accountant' maintain current knowledge and skill in all areas of professional work to inspire public confidence. The members of our Institute, while accepting professional engagements or occupations, has been implicitly assuring users of their services that they have the confidence to perform their work effectively.

The Institute with a view to enable members to maintain the high standards of professional services has been providing inputs to members by way of Continuing Professional Education through Seminars, Lectures, Background Material and use of electronic media. These inputs facilitate sharpening of the professional skills of members so that the term 'Chartered Accountant' is synonymous with excellence in services.

The Institute and the Continuing Professional Education Committee have developed appropriate pronouncements to provide guidance to the members and CPE Programme Organising Units to meet the objectives envisaged by the Institute in this regard. I am pleased to note that the Continuing Professional Education Committee has brought out this publication containing the pronouncements of the Institute and the CPE Committee. I appreciate the initiatives taken by Shri Manoj Fadnis, Chairman of the CPE Committee and the officials of the CPE Directorate for their devotion in bringing this publication.

I hope that our members and CPE Programme Organising Units will find the publication handy reference guide and extend their usual cooperation in conducting each and every CPE Programme strictly in accordance with the provisions contained in the pronouncements contained in this publication.

New Delhi  
2.2.2004

**(R. Bupathy)**  
*President*

## Preface

The Continuing Professional Education (CPE) Committee was constituted by the Council of the Institute of Chartered Accountants of India and has the mission *to ensure through all possible means that the members of The Institute of Chartered Accountants of India remain continuously updated with respect to developments in existing and emerging disciplines and subject specific areas directly or indirectly related to the profession of Chartered Accountancy and to help impart necessary skills to the members so that knowledge thus garnered by them gets translated into practice.*

The Council of the ICAI has issued a Statement on Continuing Professional Education as a direction to prescribe the CPE requirement with which the members of the Institute should comply. The Continuing Professional Education Committee (CPEC) of the Institute is committed to implement the Statement in letter and spirit in the overall interest of the Chartered Accountancy profession in the years to come.

During the past twelve months, the CPEC has formulated certain policy documents – such as Norms for the formation and functioning of CPE Chapters, Norms for the formation and functioning of CPE Study Circles, Norms for the formation and functioning of CPE Study Groups – and arranged for their issuance under the authority of the Council of the Institute. Similarly, the CPEC has issued certain CPE Advisories as required under the Statement on Continuing Professional Education. Need was felt that all these pronouncements have to be brought out in a single publication to provide a single reference material for the members of the Institute in general and CPE Programme Organising Units in particular leading to this publication.

Needless to add that the CPE Programme Organising Units are the most significant organs of the Institute in our endeavour to take the Indian accounting profession to newer heights. We solicit their cooperation to fully adhere to the provisions contained in all the pronouncements on the Continuing Professional Education.

I place on record my compliments to the officials of the Secretariat of the CPE Committee for bringing out this publication.

New Delhi  
2.2.2004.

**(Manoj Fadnis)**  
*Chairman*  
Continuing Professional Education Committee

SECTION - I  
STATEMENT ON  
CONTINUING  
PROFESSIONAL  
EDUCATION

# STATEMENT ON CONTINUING PROFESSIONAL EDUCATION

## 1.0 Introduction

- 1.1 The Institute of Chartered Accountants of India (ICAI hereafter) has always striven for excellence in the standard of professional services rendered by its members. The right to use the title 'Chartered Accountants' is regulated by the Chartered Accountants Act, 1949 (referred to hereafter as the Act), which also set up the Institute of Chartered Accountants of India as the Regulator for the profession of Chartered Accountants.
- 1.2 Use of the designation 'Chartered Accountant' imposes on the members of the ICAI the obligation to maintain current knowledge and skill in all areas of professional work to inspire public confidence. Members of the ICAI 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 updating of knowledge and skills is therefore supreme.
- 1.3 The continuing development of professional competence involves a program of lifelong educational activities. Continuing Professional Education (CPE) is the term used in this Statement to describe the educational activities that assist Chartered Accountants (CAs) to achieve and maintain the required quality in the professional services that they render.
- 1.4 Chartered Accountants 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.
- 1.5 The ICAI, with a view to enable its members to maintain high standards in the professional services that they render, had identified CPE as a major area of focus more than a decade and a half ago and had set up a distinct infrastructure to address the tasks of continuously providing CPE to its members. The ICAI has been providing continual inputs to its members through seminars, lectures, workshops, background material etc. with the help not only of the infrastructure at its CPE Directorate (CPED) but also through all its Branches and Regional Councils.
- 1.6 Till date, the undertaking of continuing professional education by the members has been recommendatory. Keeping in view its recommendatory nature, administration of CPE for the members has also been enabled through a set of Guidelines.
- 1.7 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 chartered accountants operate and engage themselves in various capacities, the Council of the ICAI now feels it imperative to issue this Statement on Continuing Professional Education which prescribes the norms of implementation of CPE activities by the ICAI and its various organs for its members.

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

The following terms are used in this Statement with the meanings specified:

- 2.1 Continuing Professional Education (CPE) for Chartered Accountants is an integral part of their lifelong learning required to maintain standards of excellence in their professional services.
- 2.2 Continuing Professional Education Committee (CPEC) is a non-standing committee of the Council of the ICAI entrusted with the task of overseeing in regard to CPE activities of the ICAI, its organs, and its members and setting strategic directions.
- 2.3 Continuing Professional Education Directorate (CPED) is the Directorate set up for overseeing the academic, technical and administrative functions of the CPE programs and includes the Secretariat of the CPEC.
- 2.4 CPE hours means the Credit hours granted to a member for participating in any CPE learning activity.
- 2.5 CPE Program Organising Unit (POU) means any organ of the ICAI which organizes CPE programs or learning activities and includes the Council itself, any Committee of the Council, Regional Councils, Branches, and Chapters and Study Circles as constituted under, and in terms of, the relevant notifications of the Council and shall include such other entity or unit which may be recognized by Council from time to time for conduct of learning activities and grant of CPE hours to members.
- 2.6 Learning activity means an educational endeavour that maintains or improves professional competence.
- 2.7 Learning objectives means specifications on what participants should accomplish in a learning activity. Learning objectives are useful to POU's in deciding upon the appropriate instructional methods and allocating time to various subjects.
- 2.8 Professional Competence means requisite knowledge, skills and abilities to enable provision of quality services as envisaged in the standards of the ICAI. Professional competence implies the expertise needed to undertake professional responsibilities (including service in industry and other engagements permitted to chartered accountants who are members of the ICAI) and to serve the public interest.
- 2.9 Update means learning activity level that provides members a general review of new developments and enables members with a background in the subject to keep abreast of latest developments.

Words and expressions used in this Statement and not included in the above list of terms shall have the meanings as assigned in the Chartered Accountants Act, 1949 and Regulations framed there under or Notifications issued by the Council of the Institute of Chartered Accountants of India from time to time, as the case may be.

## 3.0 **Authority of this Statement**

- 3.1 The Chartered Accountants Act, 1949 has delegated to the Council of the ICAI the responsibility of discharging various functions as specified in the Act.

- 3.2 Section 15 of the Act provides that the Council is authorised to do whatsoever is necessary for the regulation and maintenance of the status and standard of professional qualification of the members of ICAI.
- 3.3 The Council views CPE as an integral part of the activities necessary to ensure meaningful implementation of Section 15 of the Act. And therefore, in terms of the Authority vested in it by the Act and the provisions thereto, this Statement is issued by it.
- 3.4 Compliance with the provisions of this Statement is mandatory for the members of the Institute of Chartered Accountants of India.
- 3.5 All matters in relation to the implementation of this Statement in letter and spirit are also hereby specified to be the responsibility of the Continuing Professional Education Committee. 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. The Mission and Objectives of the Continuing Professional Education Committee as approved by the Council are given in Appendix A to this Statement.

#### **4.0 Power to modify this Statement**

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

#### **5.0 Effective date**

- 5.1 This Statement becomes effective from January 1, 2003.

#### **6.0 Applicability**

- 6.1 All members in practice, except those referred to in para 6.3 below, are required to obtain to their credit a minimum of 15 hours during the calendar year 2004 and 20 hours during the calendar year 2005.
- 6.2 All members in service in industry, or engaged otherwise than in practice, except those referred to in para 6.3 below, are required to obtain to their credit a minimum 10\* hours during the calendar year 2005.
- 6.3 The requirement for the members as given in paras 6.1 and 6.2 above shall not apply to:
- (a) A member who has attained the age of 65 years.
  - (b) A member, for the year during which he gets his membership for the first time.
  - (c) A member or class of members to whom the CPEC or its sub-committee(s) may in their absolute discretion grant full/partial exemption either specific/general, on account of facts and circumstances of the case which in their opinion prevent such person(s) from compliance with the requirements of CPE as given in this Statement.

#### **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.

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\* Half of the requirement as applicable to the members in practice

7.2 Every POU shall prepare a detailed record of attendance of members at every program and shall take prescribed steps to report the CPEC to enable updation of the master database, which shall be maintained by the CPED. The CPED shall be responsible for the maintenance of the master database in an appropriate manner.

7.3 Obligation for production of record –

*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 the record can be produced for inspection by the Institute upon request.*

**8.0 Powers/Functions of the CPEC**

The CPEC's powers / functions include the following:

- 8.1 The CPEC shall design and promulgate a general calendar of learning activities to all POUs annually, such calendar to be known as 'The CPE Calendar'.
- 8.2 To decide upon the eligibility of learning activities for CPE credit hours.
- 8.3 To approve the grant of CPE credit hours to eligible programs and such other Learning Activities as may be decided upon by the Committee.
- 8.4 To grant exemptions (upon receipt of request in this regard) to members in terms of this Statement.
- 8.5 To allocate and assign responsibilities to various persons or organisations, as the case may be, for the development of CPE background material.
- 8.6 To refer to the Council cases of non-compliance with this Statement.
- 8.7 To undertake such activities as in its opinion, are conducive to the development of learning programs, enhancement of quality and frequency of learning activities, increasing the opportunities for members to avail of CPE learning programs, and such other actions which may be considered relevant or supportive to any or all of these.
- 8.8 To frame guidelines to enable the smooth execution of the CPE objectives and to modify such guidelines from time to time including framing of rules and procedures for issuance of certificate etc.
- 8.9 To relax the requirements of applicability of the Statement, generally or with reference to specific cases to avoid hardships.
- 8.10 To recommend to the Council any modification in the Statement.
- 8.11 To take such other steps to carry out the mission and objective of the CPE Committee and such other tasks as may be delegated to the Committee.

**9.0 Role of the CPE Directorate**

- 9.1 To assist the CPEC in discharging its 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 Statement and as may be entrusted to it by the CPEC from time to time.

## 10.0 **Functions of the POU**

### 10.1 To organise Programs as per CPE Calendar

Para 8.1 above gives the power of announcing a general calendar of learning activities for the year. Such a calendar of learning activities will normally specify the subjects on which the POU must compulsorily hold programs during the year as well as other subjects which are considered to be optional inputs. POU are required to implement the calendar through structured learning activities, e.g., through seminars, workshops or conferences, etc. It is possible that POU may choose to include more than one subject given in an annual CPE calendar within a single program. That is permitted provided that the overall learning objectives are met.

### 10.2 To issue certificates

Authority to issue certificates of participation to members is restricted to Branches, Regional Councils and the CPEC. Study Circles, Chapters etc are not authorized to issue CPE certificates.

### 10.3 To maintain records as may be prescribed

Para 7.2 above details the obligation to maintain records in regard to programs. Records shall be maintained scrupulously by the POU with regard to every program that they conduct. As soon as possible after the issuance of this Statement, the CPEC shall issue appropriate advisories in regard to the prescribed methods for the maintenance of records. 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.

### 10.4 To seek approval, for holding certain programs, well in advance

POUs need not seek specific approval for structured learning activities dealing with subjects, which are already specified in the CPE calendar. For those programs, the rules for eligibility of CPE hours as given in this Statement later, shall directly apply. However, if the POU wishes to hold a program on a subject or subjects which are not included in the CPE calendar, then it will be necessary for the POU to seek approval from the CPEC for the program well in advance of the holding of the program. Similarly, if a POU wishes to use a new learning methodology including internet on-line programs, web-based programs in general, videoconferences, etc. for any of its proposed learning activities, it shall have to seek the approval of the CPEC. The requirement for seeking specific approval from the CPEC for programs that are not covered in CPE Calendar are not applicable *to programs organized by any of the Committees of the Central Council. For such programs, formal information to the CPEC will, however, be necessary.*

### 10.5 To Report Periodically

POUs are required to send reports detailing their activities – those already undertaken and those proposed – to the CPEC every quarter. The manner of sending these reports shall be specified by the CPEC. It should be noted that these reports are in addition to the post-program reports on attendance and allotment of CPE credit hours, which are to be sent regularly to CPED.

## 11.0 **Eligible hours for members**

### 11.1 For eligibility of CPE credit the actual duration of learning activity undergone by the members shall not be less than 2 hours.

- 11.2 CPE Credit will be equal to the actual time spent on learning activity (subject to a minimum of two hours).
- 11.3 A member whose article is published in 'The Chartered Accountant' will be eligible for credit of 3 CPE hours.
- 11.4 A member whose article is published in 'Management and Accounting Research' will be eligible for 4 CPE hours.
- 11.5 Following will also qualify as Learning Activity and CPE credit hours will be given on application on case-to-case basis:
- (i) A member who has prepared basic draft of CPE/Technical Material, and/or vetted, reviewed, updated the background material/technical material.
  - (ii) A member whose article is published in any newspaper, professional journal or is part of the proceedings of a Conference organised by the POUs or any other recognised professional body.
- 11.6 A member who acts as faculty in a CPE program, will be eligible for credit of 2 hours for a one and half hours session for the first program during a year for the same topic and one hour of CPE Credit for the subsequent sessions on the same topic taken by him during the same year.
- 11.7 Course Coordinators and Office Bearers of the POUs will be eligible for credit of CPE hours allotted to the program, if they attend the full program.
- 11.8 For teleconferencing/interactive media programs, CPE credit hours granted will be equal to the duration of the program and credit will be given to all faculty/resource persons/moderators/participants.
- 11.9 CPE credits of one hour per meeting will be given to members who participate in Working Groups/Technical Committees of the Institute, Govt. agencies or regulatory bodies on application to the CPEC by the member/Committee of the ICAI, as the case may be.
- 11.10 CPE credit of 6 hours will be given to members who complete technical research commissioned by the ICAI upon acceptance of such research by the ICAI.
- 11.11 An intending claimant should bring any other activities for which CPE credit is sought by him to the prior notice of the CPE Committee for approval.
- 11.12 A member not in practice shall be eligible for CPE hours as follows:
- i. For programs conducted by or under the aegis of the Committee for Members in Industry, CPEC, Other Central Committees and Branches or Regional Councils – as applicable to members in practice.
  - ii. In-company programs- if conducted by the ICAI – as per admissible hours as may be decided by the CPEC.
  - iii. In-company programs conducted by the organization in which the member may be serving – same admissibility as for CPE seminars in general, provided that the program itself is evaluated by the Committee for Members in Industry and CPE hours are allocated by that Committee.
  - iv. In all other cases admissibility will be the same as for members in practice.

## 12.0 Norms for conduct of CPE Programs by POUs

- 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.

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 learning brief for 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 it is 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 POUs should use materials, learning technologies and systems that are current, technically accurate, and effectively designed.

The best way to achieve CPE objectives is to have CPE Development Teams. These teams should be assigned the task of development of not more than two programs per year. The teams should be able to draw upon the resources of not only their own Branch or Regional Council, but also other Branches and Regional Councils as well as CPED where such teams may have already worked on similar subject or currently working on such subjects. It is essential that materials are updated in a timely manner. The CPEC has the responsibility of updating the materials that it provides to all the Branches and Regional Councils.

- 12.4 Branches/Regional Councils must view the task of monitoring the activities and discussions in Study Groups/Circles as an essential one, and the effectiveness of the monitoring mechanism will be viewed as an indicator of the degree of excellence of the Branch/Regional Council.

- 12.5 CPE Program Organisers for Study Circles (being the Convenors/Chairmen as the case may be) should provide participants with documentation to support their claims of CPE credit. In these cases, the documentation in its summary form, must be endorsed by a responsible member appointed by the Branch/Regional Council for the purpose.

Acceptable documentation for the purposes of the clause above, includes

- Date of the Study Circle Meeting
- Subject matter of discussion in the meeting
- Duration of the meeting
- Name of the Discussion Leader
- Brief Background of Discussion Leader indicating his technical qualifications for the particular subject
- Location of the meeting
- Details of materials proposed to be distributed
- Names of participants and their membership numbers
- CPE credit requested

### 13.0 **Release of CPE Grants to Branches and Regional Councils**

13.1 Branches and Regional Councils seeking release of CPE grants must route their report of activities through the CPED which will verify claims of activities with the records available with them before forwarding the same for release of CPE grants.

### 14.0 **Structured and Unstructured CPE Activities:**

14.1 CPE activities are divided between structured and unstructured types. As of date, credits will not be given for unstructured CPE activities. However, as and when the number of hours per year are increased, announcements will be made by the Central CPE Committee as to CPE credit eligibility for unstructured activities.

Structured CPE Activities –

The following activities qualify as structured CPE activities:

- (i) Conferences, Seminars and Symposia organised by Branches, Regional Councils or the Central Committees of the Institute.
- (ii) Conferences, Seminars or Symposia organised by any institution or organisation, specifically approved by the Central CPE Committee
- (iii) Participation in meetings of Study Groups constituted by the Central Committees of the Institute for special purposes.
- (iv) Participation in the activities of Study Groups constituted by Regional Councils for specific purposes provided that the terms of reference of such Study Groups including the expected output are approved for eligibility by the Central CPE Committee and also provided that the output of the Study Group is submitted to the Central CPE Committee for granting of CPE credit.
- (v) Presentation of papers, delivering of lectures at seminars or conferences organised by the Institute or its Branches/Regional Councils provided that the quality of the paper is vetted by at least two experts nominated by the Branch or the Regional Council, as the case may be.
- (vi) Serving as member of Committees and working groups of professional bodies, Govt. agencies or regulatory authorities.
- (vii) Undertaking technical research, provided that the research is carried out under the aegis of any of the organs of ICAI.
- (viii) Writing an article for the Institute's journals 'The Chartered Accountant' or 'Management and Accounting Research' if the article is published.
- (ix) Writing an article or preparing, vetting, updating, reviewing background material published by CPEC.
- (x) Such other activities, as may be prescribed in these regards from time to time, by the Central CPE Committee.

All other CPE activities which are not specifically covered above shall be considered as Unstructured CPE Activities. Examples of such unstructured activities include:

- Web-based learning modules
- Doctoral programs in relevant disciplines
- Self-learning modules and courses etc.

**15.0 Review and Monitoring**

- 15.1 The CPEC shall review the programs conducted by various POUs 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 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 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.

**16.0 Issuance of Advisories by the CPEC**

- 16.1 The 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 CPE activities at Branch/Regional Council level, to discharge their responsibilities.
- 16.2 Specifically, the CPEC shall cause to be issued Advisories in regard to-
- Program development
  - Use of learning technologies
  - Monitors and Supervisors
  - CPE Documentation
  - Management of Program Costs
  - Unstructured CPE activities
  - Development of Background Material
  - CPE support to Members in Mofussil Areas and remote places.
- 16.3 The CPEC shall issue such other Advisories/Directions, which in its opinion, will be important in the context of this Statement, from time to time.

**Mission and Objectives of the CPE Committee.**

**Mission-** The mission of the CPE Committee, as approved by the Council is *'to ensure through all possible means that the members of The Institute of Chartered Accountants of India remain continuously updated with respect to developments in existing and emerging disciplines and subject specific areas directly or indirectly related to the profession of Chartered Accountancy and to help impart necessary skills to the members so that knowledge thus garnered by them gets translated into practice.'*

**Objectives-**The objectives of the CPEC are-

- (i) To adopt, execute and implement such measures-using whatever technology of learning considered appropriate-as may provide sufficient opportunity to all Members of the Institute to (a) keep abreast of all current knowledge in their core areas of competence, (b) familiarize themselves with new and emergent subject areas related to Professional Development and (c) becoming aware of developments in related fields.
- (ii) To prognosticate upon the future needs of the society and gear up the profession to cater to those needs.
- (iii) To help members to meet the evolving expectations of the society as far as the technical and professional skills are concerned.
- (iv) To conduct Post Qualification Courses as laid down in the Chartered Accountants Act, 1949 and Regulations there under.
- (v) To conduct courses, seminars and conferences etc. on subjects of relevance to the profession.
- (vi) To render such financial and other help to various branches and regions for upgrading learning technology, as may be considered appropriate and within the powers of the Committee.
- (vii) To create under its direct supervision at the central level, a core group of faculty to design programs, to execute programs and to prepare and publish background materials directly related to the overall objectives as given above.
- (viii) To take such policy and administrative measures as may be considered by the Committee to be appropriate for implementing the clauses above.

SECTION - II

NORMS FOR  
CPE CHAPTERS,  
CPE STUDY CIRCLES,  
CPE STUDY GROUPS

## NORMS FOR CPE CHAPTERS

### **Norms for the formation and functioning of Chapters within India at places not falling under the jurisdiction of the Regional Councils / Branches for the limited purpose of organizing CPE Programmes**

1. The members of the Institute, residing in a particular geographical area may form Chapters.
2. The geographical area from which members make an application to form a Chapter must be such that it does not fall within the jurisdiction of any Regional Council Headquarters or of any Branch of a Regional Council.
3. The jurisdiction of any Chapter would be 50 Kms. from the city/town where the Chapter is located. In other words, there would be no other Chapter within a radius of 50 Kms.
4. The minimum number of members necessary to apply for Chapter formation is 25.
5. Such members who desire to form a Chapter may apply in the prescribed format to the CPE Directorate. The application should be forwarded through the Regional Council Chairman. The application should carry the endorsements of the concerned Regional Council Chairman and one other Office bearer of the Regional Council. Any application so endorsed by the Officer Bearers of the Regional Council shall however be placed before the next meeting of the Regional Council as a noting item.
6. The CPEC shall process the application and has the authority to approve the formation of the Chapter. Upon approval, the CPEC shall inform the Chapter, the Regional Council, and other concerned administrative sections/departments of the Institute, of its decision.
7. Upon approval, the Chapters so formed shall be called \_\_\_\_\_ CPE Chapter of the \_\_\_\_\_ (Name of Regional Council) of the Institute of Chartered Accountants of India.
8. Chapters so constituted shall work under the guidance, supervision and control of the concerned Regional Council of the Institute.
9. Chapters shall not use the logo of the Institute on their letterhead or on any other communication.
10. Chapters would be required to elect every year a Convenor and a Deputy Convenor to look after the day-to-day affairs/activities of the Chapter. The Deputy Convenor would be responsible for maintaining the accounts of the Chapter.
11. Chapters shall be eligible for CPE grant at the prescribed amount per member residing within the jurisdiction of the Chapter.
12. Chapters shall also get a lump-sum fixed financial assistance of Rs 6000/- per annum for conducting Learning Activities, as prescribed in the Statement on CPE issued by the Council. The grant shall however be subject to the Chapter complying with such other conditions as may be prescribed by CPEC from time to time.

13. Chapters shall not be eligible for any grant other than those specified in Clauses 11 and 12 above.
14. There should be at least one meeting per quarter of the members of the Chapters to discuss various matters of topical interest, at such predetermined place as may be convenient to members.
15. The address for communication of the Chapter will be that of the Convenor.
16. Chapters shall not acquire any capital asset of their own.
17. Conveners are authorised to collect any sum in the form of voluntary contribution from the members to defray the cost of holding learning activities and other incidental charges.
18. Conveners shall submit half – yearly and annual accounts of receipts and payments to the Regional Council. The half yearly accounts from 1<sup>st</sup> April – 30<sup>th</sup> September every year shall be submitted before 15<sup>th</sup> of October of the relevant year. Half yearly accounts from 1<sup>st</sup> October – 31<sup>st</sup> March of the following year along with the Annual Accounts for the period from 1<sup>st</sup> April to 31<sup>st</sup> March shall be submitted before the 15<sup>th</sup> of May every year to the Regional Council.
19. Conveners shall send copies of the Notices convening the meetings, and Report of such meetings to the concerned Regional Council within ten days of such meetings.
20. The Chapters shall not have their own rules and bye-laws registered under any other Act or Rules/Regulations.
21. CPE Certificate shall be given by the Regional Council on the basis of attendance records submitted by the Chapter.
22. All the Chapters will be eligible to get CPE Credit hours, if the learning activities are within the framework of the CPE Statement.
23. If any Chapter is found to be working against the interest/policies of the Institute or its guidelines, the Chapter shall be de-recognised. The authority to de-recognise the Chapter, on the above grounds vests with the CPEC.
24. Chapters so constituted shall also comply with other administrative rules, namely, operation of Bank account, audit, maintenance of account, other procedural matters, elections etc as are applicable to Branches of the Institute.
25. The responsibility for ensuring financial propriety in the financial management of the Chapter, and the responsibility for production of proper audited accounts, shall be that of the Deputy Convenor. In all other matters, the responsibility shall be jointly that of the Convenor and the Deputy Convenor.
26. In the event of lack of clarity in any matter in the formation of Chapters or their administration, application should be made to the CPEC, which is entrusted with the responsibility for providing such clarification.

**Format of Application for seeking approval of the CPE Committee for forming a CPE Chapter**

Date\_\_\_\_\_

The Director (CPE)  
Continuing Professional Education Directorate  
The Institute of Chartered Accountants of India  
PO Box No. 7100, Indraprastha Marg  
New Delhi – 110 002

Through: The Chairman,  
\_\_\_\_\_ India Regional Council of the  
Institute of Chartered Accountants of India.

Dear Sir,

**Ref: Formation of CPE Chapter**

We, on behalf of the members of the Institute of Chartered Accountants of India from \_\_\_\_\_ (name of the locality) of \_\_\_\_\_ Regional Council of the Institute, whose details are given below, desire to form a CPE Chapter under the name \_\_\_\_\_ CPE Chapter of the \_\_\_\_\_ (Name of the Regional Council) of the Institute of Chartered Accountants of India.

We have read the Norms framed in this respect by the Institute and we shall abide by the same.

Mr. \_\_\_\_\_ and Mr. \_\_\_\_\_ have expressed their consent to be the first convenor and first deputy convenor of the CPE Chapter.

We shall be pleased if the approval is granted at the earliest.

Thanking you,

Yours Faithfully#,

Sl.No.	Name	Membership Number	Signature

#Note: Not less than twenty-five members of the proposed CPE Chapter should sign.

## NORMS FOR CPE STUDY CIRCLES

### Norms for the formation and functioning of Study circles within India

1. The members of the Institute of Chartered Accountants of India (hereinafter referred to as Institute) residing/ working in a particular geographical area may form CPE Study Circles with the approval of the Regional Council concerned.
2. Twenty five or more members of the Institute from a particular geographical area of the city/town in which Regional Council offices of the Institute / Branch of the Institute is situated may apply, in the approved format of application.
3. The application in the format referred to above shall be made to the concerned Regional Council :
  - 3.1 Through the respective Branch of the Institute in the city / town, where the CPE Study Circle is being formed in a geographical area covered under a Branch.
  - 3.2 Directly to the Regional Council where the CPE Study Circle is being formed in a geographical area covered under a city where the Regional Council offices of the Institute are situated,
4. Upon approval by the Regional Council, the concerned Regional Council shall forward one copy of the application to the CPE Directorate of the Institute at New Delhi for its records.
5. The Study Circle so formed shall be called \_\_\_\_\_ **(name of the locality) CPE Study Circle of \_\_\_\_\_ (Concerned Regional Council).**
6. Study Circles so constituted shall work under the guidance, supervision and control of the Regional Council / Branch as the case may be.
7. CPE Study Circles shall not use the logo of the Institute on their letterhead or on any other communication.
8. CPE Study Circles would be required to elect every year a Convenor and a Deputy Convenor to look after the day-to-day affairs/activities of the CPE Study Circles. The Deputy Convenor would be responsible for maintaining the accounts of the CPE Study Circle.
9. The Study Circles are not eligible for any grant or financial assistance from the Institute of Chartered Accountants of India.
10. The Convenors shall be responsible for calling at least two meetings per quarter of the members of the CPE Study Circles to discuss various matters of topical interest, at such predetermined place as may be convenient to members regular meetings.
11. The address for communication of the Study Circle will be that of the Convenor.
12. Study Circles shall not acquire any capital asset of their own.
13. The membership fees, both initial as well as annual, to be charged by individual Study Circles, are subject to concurrence by the relevant Regional Councils of the Institute.
14. Convenors of a Study Circle are authorised to collect any sum in the form of voluntary contribution from the members to defray the cost of holding learning activities and other incidental charges.

15. Convenors shall submit half - yearly and annual accounts of receipts and payments to the Regional Council. The half yearly accounts from 1st April - 30th September every year shall be submitted before 15th of October of the relevant year. Half yearly accounts from 1st October - 31st March of the following year along with the Annual Accounts for the period from 1st April to 31st March shall be submitted before the 15th of May every year to the Regional Council.
16. The Convenors shall send copies of the Notices convening the meetings and Report of such Meetings to the concerned Regional Council / Branch within ten days of such meetings.
17. A member of a Study Circle must be a member of the Institute of Chartered Accountants of India.
18. The Study Circles shall not have their own rules and bye-laws registered under any other Act or Rules/Regulations.
19. CPE Certificates shall be given by the Branch/Regional Council as the case may be on the basis of attendance records submitted by the Study Circle.
20. All the Study Circles will be eligible to get CPE Credit hours, if the learning activities are within the framework of the CPE Statement.
21. If any Study Circle is found to be working against the interest/policies of the Institute or its guidelines, the Study Circle shall be de-recognised. The authority to de-recognise the Study Circles, on the above grounds vests with the CPEC in consultation with the Chairman of concerned Regional Council.
22. CPE Study Circles are authorized to open Bank Accounts in their names and Convenors and Deputy Convenors are authorized to operate the accounts jointly.
23. The responsibility for ensuring financial propriety in the financial management of the Study Circle, and the responsibility for production of proper audited accounts, shall be that of the Deputy Convenor. In all other matters, the responsibility shall be jointly that of the Convenor and the Deputy Convenor.
24. There should be no restrictions whatsoever placed by the Study Circles on any members of the Institute wishing to become a member of the particular Study Circles.
25. In the event of lack of clarity in any matter in the formation of Study Circles or their administration, application should be made to the CPEC, which is entrusted with the responsibility for providing such clarification.
26. Details of programmes intended to be organized by the Study Circles have to be intimated to the concerned Regional Council or Branch - under whose geographical jurisdiction those Study Circles are functioning in a manner and within such time as to enable Regional Councils / Branches to publicise such programmes through their Newsletters.
27. Enrolment to the programmes, organized by a particular Study Circle where CPE credit is desired should be open to the members of that Study Circles as well as other members of the Institute including those who are not members of that study circle. Reasonable fees for such enrolment may be charged for enrolling such non-Study Circle members for such a programme.
28. Requests for CPE Credit hours by Study Circles should be routed through the concerned Regional Council or Branch - under whose geographical jurisdiction those Study Circles are functioning - to the CPE Directorate of the Institute.

29. In the case of members who are attending the programme of a Study Circle whose request for CPE Credit has been approved pursuant to application as mentioned in para 28 above, the responsibility for monitoring, recording of CPE Credit hours, issuance of CPE Certificates for such programmes conducted by Study Circles shall lie with the concerned Regional Council or Branch - under whose geographical jurisdiction those Study Circles are functioning
30. Joint programmes by a Study Circle with any other groups of members of the Institute (in whatever form of organization of such group it may be) should have the specific, prior approval of the CPE Directorate. Requests for such joint Programmes have to be recommended by and routed through the concerned Regional Council or Branch under whose geographical jurisdiction those Study Circles are functioning.
31. The Chairman of the CPE Committee acting in consultation with the Director (CPE) of the Institute shall have absolute discretion; in the case of any Programme of a Study Circle, whether conducted by itself or jointly with any other body in terms of para 30 to:-
  - 31.1 Prescribe such additional conditions in regard to the conduct, monitoring, content, faculty etc. for any such programme and to grant CPE credit hours to such program conditional upon compliance with any such conditions as may be prescribed;
  - 31.2 Refuse CPE Credit Hours to any such programme if in their view the Grant of such CPE Credit hours is not in the overall interest of the Institute, its Programme Organising Units, the members or for some other reason not in consonance with the policy or objectives of the CPE Committee as laid down from time to time.

**Format Of Application For Seeking Approval Of The  
Regional Council For Forming A Study Circle**

Date \_\_\_\_\_

The Chairman,

\_\_\_\_\_ India Regional Council of the  
Institute of Chartered Accountants of India,

\_\_\_\_\_,  
\_\_\_\_\_,  
\_\_\_\_\_.

Through: \_\_\_\_\_ Branch of \_\_\_\_\_ India Regional Council of the Institute of  
Chartered Accountants of India\*.

Dear Sir/Madam,

**Ref: Formation of Study Circle**

We, on behalf of the members of the Institute of Chartered Accountants of India from  
\_\_\_\_\_ (name of the locality) of \_\_\_\_\_ Regional Council /Branch of the Institute,  
whose details are given below, desire to form a Study Circle under the name \_\_\_\_\_.

We have read the Norms framed in this respect by the Institute and we shall abide by the same.

Mr. \_\_\_\_\_ and Mr. \_\_\_\_\_ have expressed their consent to be the first convener and  
first deputy convener of the Study Circle .

We shall be pleased if the approval is granted at the earliest.

Thanking you,

Yours Faithfully,

\_\_\_\_\_  
\_\_\_\_\_

***SIGNATURES WITH NAME AND MEMBERSHIP NUMBERS***

Not less than twenty five members of the proposed Study Circle

*\* Not applicable for Study Circles in places where a Regional Council Office is located.*

**Clarification under Clause 25 of norms for formation and functioning of CPE Study Circles within India\***

- (i) Professional address (or the address, which has been declared by the member to the Institute as his/her professional address if he/she has two different addresses) should be considered for the CPE Study Circle formation.
- (ii) The minimum number of members for forming a Study Circles should hail from the particular locality. (for example from Adyar area for forming a Adyar CPE Study Circle of SIRC of ICAI in Chennai city).  
In other words, members from other areas may sign the application for the formation of Adyar CPE Study Circle of SIRC of ICAI provided at least 25 members who are signing the application form should be hailing from Adyar area of Chennai.
- (iii) A member can become member of any number of CPE Study Circles subject to the clarification given in point (ii) above.
- (iv) Convenor and Deputy Convenor should be from the particular geographical area (from Adyar area of Chennai itself in the above example) ie. the address for communication of a Study Circle should be located in the particular geographical area (from Adyar area of Chennai itself in the above example)
- (v) One member can't be the Convenor or Deputy Convenor for more than one CPE Study Circle.

\* As decided in the 245<sup>th</sup> meeting of the CPE Committee held on 8<sup>th</sup> September 2003

## NORMS FOR CPE STUDY GROUPS

### Norms for Formation of CPE Study Groups for limited purpose of participating in the CPE Teleconferences at places where CPE Study Circles or CPE Chapters cannot be formed

1. The members of the Institute of Chartered Accountants of India (hereinafter referred to as Institute) residing/ working in a particular geographical area may form CPE Study Groups with the approval of the Continuing Professional Education Committee (CPEC).
2. Seven or more members of the Institute from a particular geographical area of the city/town from where there is no CPE Programme Organising Unit is situated may apply, in the approved format of application given as *Appendix* to this norms.
3. There should not be any other CPE Programme Organising Unit within the radius of 50 kilometers from the place at which the CPE Study Group is being proposed to be formed.
4. The application shall be made to the Continuing Professional Education Committee through the concerned Regional Council under whose geographical jurisdiction the city (in which the CPE Study Group that is being proposed to be formed) falls. Advance copy of the Application may be sent to the Continuing Professional Education Committee.
5. The Study Group so formed shall be called \_\_\_\_\_ **(name of the City) CPE Study Group of \_\_\_\_\_ (Concerned Regional Council).**
6. Study Groups so constituted shall work under the guidance, supervision and control of the concerned Regional Council. The responsibility for monitoring the participation by the CPE Study Group in the CPE teleconferencing and issue of CPE Certificates is with the concerned Regional Council under whose guidance, supervision and control, the proposed CPE Study Group will function.
7. CPE Study Groups shall not use the logo of the Institute on their letterhead or on any other communication.
8. CPE Study Groups would be required to elect every year a Convenor to look after the day-to-day affairs/activities of the CPE Study Groups who would also be responsible for maintaining the accounts of the CPE Study Group.
9. The Study Groups are not eligible for any grant or financial assistance from the Institute of Chartered Accountants of India.
10. The Convenors shall be responsible for coordinating the CPE Teleconferences.
11. The address for communication of the Study Group will be that of the Convenor.
12. Study Groups shall not acquire any capital asset of their own.
13. Convenors of a Study Group are authorised to collect the CPE Teleconferencing participation fees from the members to defray the cost of holding CPE teleconferences and other incidental charges.
14. The Convenors shall send the report of CPE Teleconferences to the concerned Regional Council within ten days of such CPE Tele-conferences to enable them to issue the CPE participation certificates.

15. A member of a Study Group must be a member of the Institute of Chartered Accountants of India.
16. The Study Group shall not have their own rules and bye-laws registered under any other Act or Rules/Regulations.
17. Members of the Study Groups will be eligible to get CPE Credit hours that would be announced by the CPE Committee for each CPE Teleconference.
18. If any Study Group is found to be working against the interest/policies of the Institute or its guidelines, the Study Group shall be de-recognised. The authority to de-recognise the Study Group, on the above grounds vests with the CPEC in consultation with the Chairman of concerned Regional Council.
19. The responsibility for ensuring financial propriety in the financial management of the Study Group and all other matters shall be that of the Convenor.
20. There should be no restrictions whatsoever placed by the Study Group on any members of the Institute wishing to become a member of the particular Study Group.
21. In the event of lack of clarity in any matter in the formation of Study Group or their administration, application should be made to the CPEC, which is entrusted with the responsibility for providing such clarification.

**Appendix**

**Format of Application for seeking approval of the CPE Committee for forming a CPE Study Group**

Date \_\_\_\_\_

The Director (CPE)  
Continuing Professional Education Directorate  
The Institute of Chartered Accountants of India  
PO Box No. 7100, Indraprastha Marg  
New Delhi - 110 002

Through : The Chairman,  
\_\_\_\_\_ India Regional Council of the Institute of Chartered Accountants of India.

Dear Sir,

**Ref: Formation of CPE Study Group**

We, on behalf of the members of the Institute of Chartered Accountants of India from \_\_\_\_\_ (name of the city) of \_\_\_\_\_ Regional Council of the Institute, whose details are given below, desire to form a CPE Study Group under the name \_\_\_\_\_ (Name of the City) CPE Study Group of the \_\_\_\_\_ Name of the Regional Council) of the Institute of Chartered Accountants of India.

We have read the Norms framed in this respect by the Institute and we shall abide by the same.

Mr. \_\_\_\_\_ has expressed his consent to be the first convener of the CPE Study Group.

We shall be pleased if the approval is granted at the earliest.

Thanking you,

Yours Faithfully #,

# Not less than seven members of the proposed CPE Study Group should sign

**SECTION - III**  
**CPE ADVISORIES**

# 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 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.

1.A.02 The guidance and direction contained in this advisory is the minimum requirement. The POUs are welcome to develop the CPE Programme 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 (Atleast one faculty must be member of the Institute of Chartered Accountants of India)
- Methodology to be adopted to achieve the objectives of the CPE Programme
- Programme Structure
- Expected Outcomes
- Financial Details (Refer **Form 4.B.03-A.1** and **Form 4.B.03-A.2** 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 4.B.03.C** 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 the clearly spelt out outcomes 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 CPE programmes in the nature of Workshops and Residential Programmes may not have inaugural and valedictory sessions.

1.B.06 Every POU must give more importance to technical sessions since they directly contribute to the continuing professional education of our members.

- 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 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.
- 1.B.08 A technical session should 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 45 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).
- 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 subjects may 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, vote of thanks etc. not to exceed 10 minutes per technical session.
- 1.B.12 The CPE Programmes should adopt appropriate learning methodologies and technologies – for which a separate CPE advisory will be issued – to achieve the objectives of CPE Programmes and to aid meeting the expected outcomes of such CPE Programme.
- 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
  - 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 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 means those members of the Institute who might be interested to attend a programme on a particular topic.
- 1.B.15 The announcements of the CPE Programmes organised by Regional Councils / Branches / CPE Chapter / CPE Study Circles should not contain the words such as “All India” and “National”. These words can be used only when a Programme is being conducted under the aegis of a Central Committee of the Institute. Further it should be ensured to market these Programmes in such a way that the participation of delegates is from an all India basis. The terminology All India CPE Conference, National CPE Conference should be used only when Continuing Professional Education Committee of the Institute is involved in the programme as an organiser.
- 1.B.16 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 should only contain their names and designation as Chartered Accountant and their place of practice/ residence if they are members of the Institute, otherwise the brochures can contain their names and designation and the name of the organisation in which they are working. Even for non members very brief details have to be given in the brochure/annexure)
- CPE Credit for the CPE Programme {Further the announcements of the CPE Programmes should not carry words like “CPE Credit awaited”. For this the CPE Credit for the Programmes (if not covered in CPE Calendar) should be got in advance.}
- 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. 1.B.16)

## 1.C Basic Structure of the CPE Programme

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

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

Indicative topics for these types of CPE Programmes have been given in the CPE Calendar.

1.C.02 Lecture Series / meetings are preferable – with actual duration of not less than two hours - for a topic for 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 for which members need updation. In these seminars more than two resource persons might be invited to enable the members to get technical inputs from more number of resource persons having command over the topics being discussed in such refresher seminars.

1.C.04 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.C.05. Workshops / Residential Programmes 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.C.06 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 birds 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.C.07. 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.C.08 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.
- 1.C.09 While developing the CPE Programmes appropriate references should be made to similar programmes conducted by the other POUs of the Institute and other Institutions of national and international repute.

#### 1.D **Conclusion**

- 1.D.01 It should be the endeavour of the POUs 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 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 recognise 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.

#### 1.E **Effective Date**

*This advisory comes into effect from 1<sup>st</sup> July 2003.*

**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**

Details of Delegate

Name of Delegate (in Block Letters Only)

Membership Number

Designation

Organisation / Firm

Address

Telephone Number

Fax Number

E-mail ID

**PAYMENT DETAILS**

Payment for \_\_\_\_\_ {number of delegate(s)} at the rate of Rs. \_\_\_\_\_ per person  
Cash/ Cheque/ Draft: Rs. \_\_\_\_\_ (In words \_\_\_\_\_  
only)

Please send this form with delegate fee to:

Contact Person

Name of the POU

Address of the Contact Person

Phone Number

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 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.

2.A.02 POUs may adopt appropriate 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 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.

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 of the expert

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 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 actors 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 just 1-2 issues of interest in the CPE Programme. Or, instead of written materials, consider using a videotape or oral presentation to get the discussion started.
2. Provide questions for which members prepare brief answers in advance of the discussion.
3. Give members an opportunity to discuss the case in small groups before the large group discussion.
4. Provide for a variety of open-ended questions to promote discussion (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 for 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, members may 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 of 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*<sup>s</sup>

'e-learning' as a learning technology involves extensive use of the internet (World Wide Web) wherein using computers as the learning medium, participants involve in learning activities.

e-learning assures the programme organisers to have cost savings depending on application, size of participants etc., and the shortening the Cycle Time "time-to-insight" and "time-to-competence" and competent member force into field faster. e-learning also attract and retain talent and demonstrate willingness to invest in people and provide range of learning options.

<sup>s</sup> *Members of the Institute undertaking e-learning, being unstructured learning activity, are not eligible for getting CPE Credits. Nevertheless, this advisory covers e-learning technology also since the Institute will cover it as an eligible CPE activity in due course of time.*

**Support Functions :** The programme organizers to the extent possible

- Personalise the e-learning system to adjust to learners' needs, preferences and learning styles.
- Maintain interactivity in the e-learning approach that engages the e-learner.
- Ensure just-in-time delivery so that the e-learners access learning when they need it.
- Make sure to employ current content systems which can easily update material and keep it relevant.
- Adopt distributed approach wherein learning is accessible anywhere that the learner can access 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 at a format and size that fit learner needs in a specific situation.

#### 2.C.09 *Panel Discussions*

'Panel Discussions' as a learning technology involves :

1. A panel of members preparing and presenting a multiple viewpoint discussion of a complex case where other members of the programme may have reviewed only a case summary. Alternatively members may prepare to play the roles of various types of professional boards or committees and respond to proposals or arguments from other members 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 put forward their viewpoints.
4. Enabling members to verbalize what they are learning.
5. Providing a socializing mechanism, examine and clarify confusing concepts, and raise value questions.

**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 are value adding 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 among panel members prior to the presentation to review and coordinate their plans.
4. To provide opportunities for members to verbalize what they are learning in the programme venue, 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*

Requiring the participants of a CPE Programme to submit project reports with / without presentations by them about the projects undertaken by them is another learning technology, which the POUs could adopt for long duration CPEPs.

Project reports and presentations revolve around practical problems relevant to accounting profession, which require appropriate investigation by the participants concerned, and bringing solutions based on acceptable and proper logics.

**Support Functions :** The programme organizers to the extent possible:

- 1 Provide appropriate guidance for selecting the problem for investigation / research.
- 2 Suggest sound tools to solve the problems.
- 3 Provide guidance regarding 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.

Small-group teaching in Continuing Professional Education is widely recognised as important and if they are to be successful, they have to focus on enhancing group-based learning.

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 issues identified.
- Consideration of the differences in tradition and practice between discipline areas.
- Sharing of expertise and experiences amongst delegates.

**Support Functions :** The programme organizers to the extent possible:

- 1 Use of simulations, analysis tools and web resources as well as communication facilities.
- 2 Present findings, tools and resources 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 study materials prior to the workshop. This will enable them to reduce the time spent on presentations at the workshop and focus more on working sessions.

#### 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 organizers 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 POU's should know that the members are a different kind of learners. Accordingly, appropriate strategies have to be followed for conducting CPEPs. Some guidance in this regard is being given in the following paragraphs:

### 2.D.03 *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 persons 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 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 can expect, however, 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 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 be due to factors like age, mental blocks, non-interest in the technical deliberations bring with them unsuccessful previous educational 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.

**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 their 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 on the topic?” “Why?” “Do you agree?” Allow think and wait time. If members take a position on an issue, ask them for an alternate position.

# CPE Advisory

## 3. MONITORS AND SUPERVISORS

### 3.A. Introduction

- 3.A.1. 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.
- 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 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, necessary. This advisory is being issued to meet the requirements mentioned hereinabove to enable the POUs to maintain required 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 monitors and supervisors for all POUs by the CPEC.
  - 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 for the Regional Level.
  - Submission of the consolidated reports by the Supervisors to the CPEC on a periodical basis.

### 3.B. Appointment of Monitors and Supervisors

- 3.B.01 The CPEC will appoint monitors and supervisors for the purposes of this advisory and to meet the objectives as envisaged in the Statement on Continuing Professional Education.

### 3.C. Submission of Monitors Report

- 3.C.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.C.02. The Monitor's Report should be in Form 3.C.02.

### 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 POUs may attend the CPE Programmes organized by the POUs.

- 3.D.02 The Monitors should ensure 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 their 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 lead to the anticipated outcomes as envisaged while formulating such programme by the concerned POU.
- 3.D.05 The Monitors should submit a report, in the prescribed format, to the concerned supervisors, if any, in terms of this advisory. Where there is no supervisor for a particular POU, the Report should be submitted to the CPE Committee of the Institute. Copy of the report should be provided to the concerned POU whose CPE programme was monitored.

### 3.E. **Functions of Supervisors**

- 3.E.01 The CPE Supervisor should arrange to prepare a consolidated CPE Review Report in Form 3.E.01 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 concerned Regional Council with a copy to the CPE Directorate of the Institute. The Report should be considered by the Regional CPE Committee at its immediately following meeting after the date of the report. The observations of the Regional CPE Committee should be submitted to the CPE Directorate. The CPE Directorate should prepare a consolidated report of all the reports of the Supervisors and place the same before the CPE Committee along with the observations of the Regional CPE Committee.
- 3.E.02 The consolidated Review Report by the Supervisors has to be submitted for every quarter as per the following schedule:

January – March	30 <sup>th</sup> April
April – June	31 <sup>st</sup> July
July – September	31 <sup>st</sup> October
October – December	31 <sup>st</sup> January of the immediately following year

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

- 3.F.01 Where the Monitors / Supervisors had attended an 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. For this purpose they will be treated at par with the course coordinators as per para 11.7 of the Statement on Continuing Professional Education.

### 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.H. **Review Outcomes**

- 3.H.01 On the basis of the Reports of the Monitors or supervisors, 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 1<sup>st</sup> July 2003.*





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Signature

Place:

Date:

**Form 3.E.01**  
**Format of the Report of the Supervisors**  
**(See para 3.E.01)**

1. Name and contact details of the CPE supervisor
2. Name of the Region Covered in this Report
3. Period under report
4. Number of POU's in your Region
5. Number of CPE Programmes conducted by the POU's
6. Frequency of CPE Programmes conducted by the POU'S

<b>Frequency of CPE Programmes</b>	<b>Number of POU's</b>
------------------------------------	------------------------

No CPE Programmes	
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Between 1-2	
-------------	--

Between 3-4	
-------------	--

Between 5-6	
-------------	--

Between 7-8	
-------------	--

More than 8	
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7. Your observations regarding the POU's, 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 POU's in your region is adequate to meet the minimum CPE Requirements of the members – in the light of the number of POU's 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 POU's (based on the Reports of the Monitors and your own assessment)

<sup>1</sup> For Non-CPE Calendar Topics

<sup>2</sup> For Topics included in the CPE Calendar

# 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 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 Organising Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.
- 4.A.02 This Advisory is meant as a guidance and direction to POUs to maintain appropriate records of programs organised by them, of participation in those programs, and post-program follow up as may be directed by the CPEC from time to time.
- 4.A.03 The documentation and other procedures described in this Advisory can be followed either through manual records or through computerised records. In either case, the basic information to be recorded and provided will not vary. As far as the computerised mode is concerned, the program software that will be circulated and made available to all Regional Councils and Branches has the option of sending the data by E-mail. In case of non-availability or failure of e-mail connection, the data may be copied on floppy disk(s), which along with one extra backup copy have to be sent to both the Regional Councils as well as to CPE Directorate at New Delhi.
- 4.A.04 Difficulties with the procedure or continuing difficulties with the software are to be reported immediately to the member incharge of CPE of the Regional Council who will have the responsibility to bring the same to the notice of the Chairman of the CPEC at Headquarters or Director (CPE) at Headquarters if the problem cannot be solved at the Regional Council level.
- 4.A.05 It is emphasised that Program Organising Units must follow the directions embodied in the CPE Statement.

### 4.B. Documentation with regard to Programs as per CPE Calendar

- 4.B.01 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<sup>§</sup>
  - Optional Topics<sup>§</sup>
- 4.B.02 As soon as possible after receipt of the CPE Calendar, the POUs are required to hold a meeting to schedule their programs and also to identify the learning objectives for each program. The record of that meeting, in summary form must be sent to the Regional Council with a copy to CPE Directorate at Headquarters on or before 31<sup>st</sup> March of each year. This summary format is annexed to this document as **Form 4.B.02**.

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

4.B.03 POU's 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 4.B.03-A.1** and **Form 4.B.03-A.2**. **Form 4.B.03-A.2** has to be submitted to the controlling body within 30 days from the date of the CPE Programme.
- Attendance records as per **Form 4.B.03-B**.
- Feedback from participants as per **Form 4.B.03-C**.

4.B.04 For the sake of re-emphasis, the relevant clauses of the CPE statement 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 to enable updation of the master database, which shall be maintained by the CPED. The CPED shall be responsible for the maintenance of the master database in an appropriate manner.*
- *Para 10.3 – Para 7 above details the obligation to maintain records in regard to programs. Records shall be maintained scrupulously by the POU with regard to every program that they conduct. As soon as possible after the issuance of this Statement, the CPEC shall issue appropriate advisories in regard to the prescribed methods for the maintenance of records. It should also be noted that the obligation to maintain program records etc. are not in any way diluted for any POU, notwithstanding its format hierarchical status.*

4.B.05 For programs on topics that are not included in the CPE calendar, as well as Seminars, Conferences etc on multiple subjects, pre-approval of the CPE Committee must be sought in **Form 4.B.05** annexed.

4.B.06 In regard to issuance of Certificates, as the CPE Statement makes it clear, Branches and Regional Councils, in addition to the Central Committees are only allowed to issue them. Regional Councils and Branches can issue CPE participation certificates either in **Form 4.B.06** or in **Form 4.B.06B** (applicable for periodic CPE participation certificates). The **Form 4.B.06A** is meant for the CPE participation certificates issued by the Secretariat of the CPE Committee for the learning activities by the Central Committees and Chapters abroad of the Institute. Signatories to the Certificate / Record of Participation must be:

4.B.06.01 For CPE programmes which are conducted by the Central Council of the Institute -  
President of the Institute, Vice-President of the Institute, Secretary of the Institute, Chairman of CPE Committee, Director (CPE) or any other person authorised by Chairman of CPE Committee and / or Director (CPE).

4.B.06.02 For CPE Programmes, which are conducted by Central Committees and Chapters abroad of the Institute level –  
Secretary of the CPE Committee of the Institute.

4.B.06.03 For CPE Programmes, which are conducted at Regional Council level –  
Chairman of the Regional Council or Vice-Chairman of the Regional Council or any other person authorised by the Chairman of Regional Council or Chairman of the Regional CPE Committee and  
Regional head *or* one official designated by him (not below the rank of Asstt. Secretary).

4.B.06.04 For CPE Programmes that are conducted at Branch level–

Chairman of the Branch and Secretary *or* any other member of the Branch Managing Committee as authorised by the Branch Managing Committee.

4.B.07 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 4.B.07**.

4.B.08 Periodic reports are to be submitted in **Form 4.B.08**.

**4.C. Other documentation**

4.C.01 Regional Councils are entrusted with task of monitoring of CPE activities in their Regions. Similarly, Branches are also entrusted with task of monitoring of CPE activities being conducted by Study Circles under its jurisdiction. Formats for reports on such monitoring are given in **Form 4.C.01-A** for Regional Councils and **Form 4.C.01-B** for Branches.

4.C.02 CPE Records of members of CPE Chapters are to be maintained by Regional Councils under whose geographical jurisdiction the concerned CPE Chapter functions. CPE Records of members of Study Circles are to be maintained by Regional Councils or Branches under whose geographical jurisdiction the concerned Study Circle functions. For this purpose, **Form 4.C.02** must be filled in by the Convenor of the CPE Chapter and sent to the Regional Council concerned with the endorsement of a designated member of the Regional Council. Likewise **Form 4.C.02** must be filled in by the Convenor of the Study Circle with the endorsement of a member of the Branch Managing Committee as may be designated by the Branch Managing Committee or in the case of a Regional Council, by a designated member of the Regional Council.

4.C.03 Individual members, seeking credit of CPE hours as may be permissible under the CPE Statement, must do so in **Form 4.C.03**.

**4.D. Obligation for Production of Records under clause 7.3 of the 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 credits.

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

4.D.03 All the Regional Offices have to submit an annual report to the CPE Directorate about the members who didn't comply with the requirements of the CPE. The CPE Directorate will place the consolidated report based on the reports submitted by all the Regional Councils before CPE Committee, which will place the same before the Council to take appropriate action in this regard.

4.D.04 The annual report as required under point 4.D.03 above should be submitted on or before 31st March of the immediately following year.

**4.E. Concluding Remarks**

4.E.01 The forms as enclosed will not be sent in multiple bodies to the POU's. POU's are required to develop the formats on a computer, and to the extent possible, e-mail the completed forms to the CPE Directorate. Sending of forms in hard copy is to be avoided as much as possible. The relevant e-mail address for this purpose is [cpeadmin@icai.org](mailto:cpeadmin@icai.org).

4.F **Effective Date**

*This advisory comes into effect from 1<sup>st</sup> July 2003.*

# Form 4.B.02

## Format for Summary Schedule of CPE Programmes for the calendar year \_\_\_\_\_

Name of the POU :

Unique Area Code No. :

Total No. of members  
in POU :

Total No. of members  
(in practice) in POU :

### Programmes actually held during the first quarter (January -- March \_\_\_\_\_)

S.No.	CPE Programmes conducted	Dates	Indicate whether the topic is obligatory or optional as per the CPE Calendar	CPE Credit hours granted

### Programmes proposed to be held during the remaining three quarters of the calendar year (April - December \_\_\_\_\_) as well as the first quarter of the next calendar year (Jan-March \_\_\_\_\_)

S.No.	CPE Programmes proposed to be conducted	Tentative Month/Dates	Indicate whether the topic is obligatory or optional as per the CPE Calendar	Proposed CPE C hours

# Form 4.B.03.A.1

Name of the POU :

Unique Area Code No. :

Format for Budgeted Financial Details of CPE Programmes

Budgeted Financial Details in respect of \_\_\_\_\_ (Details of the CPE Programme)

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

# Form 4.B.03.A.2

Name of the POU :

Unique Area Code No. :

## Format for Financial Details of CPE Programmes

Financial Details in respect of \_\_\_\_\_ (Details of the CPE Programme)\*

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

# Form 4.B.03-B

## Format for CPE Attendance Record<sup>§</sup>

Name of the POU :

Unique Area Code No. :

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 Directorate.

<sup>§</sup> 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 4.B.03.C

## Format for Feed back for CPE Programmes

Name of the POU :

Unique Area Code No. :

Details of the Programme :

Title of the Programme :

Date and Timings :

CPE Credit \_\_\_\_ Hours.

### 1. Your experience in the profession<sup>@</sup>

(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 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. 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	

<sup>@</sup> Kindly put tick marks wherever boxes have been provided.

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

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

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 improvements of the future programme(s).**

(i)	
(ii)	
(iii)	

**8. 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 4.B.05

## Format for Pre-approval for CPE Programs that are not covered under CPE Calendar

Name of the POU: \_\_\_\_\_

Unique Area Code No. \_\_\_\_\_ :

To

The Director (CPE)  
CPE Directorate of ICAI  
IP Marg  
New Delhi

Dear Sir,

**Sub: Request for CPE Credit for non-CPE Calendar programme**

We are organising a CPE Programme, topics covered in which, are not covered in the CPE Calendar intimated to us.

The details of the programmes are as under:

Title	
Date(s)	
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 CPE Directorate 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 4.B.06

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/

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 \_\_\_\_\_ HRS.

\_\_\_\_\_  
SIGNATORY

\_\_\_\_\_  
SIGNATORY

PLACE: \_\_\_\_\_

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

**RECORD OF PARTICIPATION**

Serial No: CPE/

Date:

We are pleased to record that

(Name of the Member)

(Membership No)

Has undertaken the following Learning Activity within the Framework of the Statement on Continuing Professional Education of this Institute

(Details of the learning activity)

(Held at)

(Held on/between)

(Organised by / On behalf of)

The CPE Credit for this learning activity is \_\_\_\_ Hours

**Secretary**  
*Continuing Professional Education Committee*

# Form 4.B.06B

Format for Periodic 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/**

**DATE:**

We are pleased to record that

\_\_\_\_\_  
**(NAME OF PARTICIPANT)**

\_\_\_\_\_  
**(MEMBERSHIP NO)**

Has attended the following CPE Programmes during the period from:  
\_\_\_\_\_ to \_\_\_\_\_:

Sl. No.	Titles Of Seminars / Courses	Held At	Held On / Between	Organised by	CPE Credit

\_\_\_\_\_  
SIGNATORY

Name:

Designation:

\_\_\_\_\_  
SIGNATORY

Name:

Designation:

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

## Form 4.B.07

Format for sending copies\* of materials distributed in the CPE Programmes (Preferably by e-mail)

**The Director (CPE)  
CPE Directorate of ICAI  
IP Marg  
New Delhi**

Dear Sir,

**Sub: Copies of materials (preferably softcopies in CDs) distributed in the CPE Programmes**

We are pleased to send herewith copies of the materials distributed in the CPE Programmes organised by our Regional Council/Branch, details of which are as under:

Title of the CPE Programme	
Date(s)	
Timings	
CPE Credit Granted	
No. of participants attended	
No. of members participated	

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

Kindly acknowledge receipt.

Thanking you,

Yours faithfully,

Signature \_\_\_\_\_  
(Name of the Chairman/Secretary of the Regional Council/Branch)  
Name of the POU:  
Unique Area Code No.:

\*Copies of material should be in MS Word format. Sending the background material by email preferred.

# Form 4.B.08

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

To

The Director (CPE)  
CPE Directorate of ICAI  
IP Marg  
New Delhi

Name of the Regional Council/Branch						
Period Covered (Month)						
Details of CPE Programme organised						
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)

# Form 4.C.01.A

## Format for Consolidated Report on CPE activities

Report on the CPE activities covering \_\_\_\_\_ (Region)  
 (This Report by Regional Council should cover the Reports submitted by the Branches and be sent to the CPE Directorate of the Institute at New Delhi.)

Name of the Regional Council
Period Covered (Month)

**1. Please indicate your assessment of the following aspects of the programme that have been organized by the POU's in your Region:**

(ii)	Programme Design	Excellent	Good	Moderate	Poor
(ii)	Reading Material	Excellent	Good	Moderate	Poor
(iii)	Academic Content	Excellent	Good	Moderate	Poor

Separately indicate the names of those programmes and POU's whose programmes are not upto mark on the above three counts.

**2. How were the arrangements made by the POU for the CPE programme in your Region?**

(i)	Meticulous and Excellent	
(ii)	Good	
(iii)	Satisfactory but average	
(iv)	Need to be improved	
(v)	Other comments, if any	
(vi)	Enriched with knowledge and highly motivated	
(vii)	Enriched with knowledge only	
(viii)	No enrichment and mere attendance for the programme	
(ix)	Desired that training programme be given at initial years and not in late years job	

**3. Having reviewed the CPE Activities in your Region, please give your suggestions for improvements of the future CPE programme(s).**

(i)	
(ii)	
(iii)	

**4. Having reviewed the CPE activities in your Region / Branch, please indicate the issues that have to be looked into by the CPE Committee of the Institute.**

(i)	
(ii)	
(iii)	



## Form 4.C.02

### Format for Request for CPE Attendance Record for the CPE Programmes organized by the CPE Chapters<sup>§</sup> / Study Circles

To

The Chairman

\_\_\_\_\_ (Regional Council / Branch) which has supervised the CPE programme

Dear Sir,

Kindly arrange to record the participation of the following members in the CPE programme organized by us details of which are as under:

Name of the CPE Chapter / Study Circle	
Unique Area Code No.	
Date, time and location of the CPE Programme	
Title of the CPE Programme and Subject matter of discussion in the CPE Programme	
Name of the Discussion Leader and brief Background of Discussion Leader indicating his technical qualifications for the particular subject	
Details of materials proposed to be distributed	
Name of the Regional Council or Branch which has supervised the programme	
Type of the CPE programme	Obligatory
	Optional
	Any other
Details of authorization letter received from CPE Directorate for non-CPE calendar programme	
CPE credit requested	
Details of the members who had attended the CPE Programme	Attach Annexure to this Form containing Sl. No., Membership Number and Name of the Member that has been certified by the supervisor, if any, who had been nominated in this regard by the Regional Council / Branch under whose supervision the CPE programme was conducted, photocopy of the attendance register Attendance slips

We further request you to kindly arrange to issue us the Certificates of Participation to enable us to distribute the same to the members of our Institute who had participated in the above programme.

Thanking you,

Yours faithfully,

Name of the Convenor

(Signature of the Convenor)

<sup>§</sup> CPE Chapters should submit the form to the concerned Regional Council.

# Form 4.C.03

Format for request for CPE credit by individual members for seeking CPE hours permissible under the CPE Statement.

To

The Director (CPE)  
CPE Directorate of ICAI  
IP Marg  
New Delhi

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 per the CPE Statement:

SI No.	<i>Details of the learning activity</i>	<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 the ICAI	
6)	Any other programme organized by other than POUs 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 organised by the POUs or any other recognised 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,

Yours faithfully,

Signature  
Name of the member  
Membership Number

# 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 of the Institute would involve enormous financial flows at the POUs level and this advisory is being issued to develop 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)

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

1. Cost of distribution of brochures and other promotional stationeries such as courier charges etc.
2. Telephone and other communication related expenditures with participants and resource persons.
3. Proportion of staff salaries on a logical basis.

### 5.C. Annual Budget for the CPE Programmes

5.C.01 It is suggested that the POU's should prepare an Annual Budget for the CPE Programmes.

5.C.02 The Annual Budget for the CPE Programme to be prepared by the POU's should take due cognisance for the CPE Grants that are being released by the Institute, wherever applicable.

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

5.D.01 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 fix the participation fees for each CPE programme in a way to recover all direct and indirect expenses connected with the conduct of the specific programme.

5.E.02 To the extent possible, POU's may adopt differential participation fee structure for the fellow and associate members of the Institute. This is intended to enable the associated members to meet the CPE requirements at comparatively lower costs.

5.E.03 POU's 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 4.B.03. A).

**5.F. Preparation of Financial Details of CPE Programmes**

5.F.01 POU's 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 4.B.03.A.1 and 4.B.03.A.2)

**5.G. Circumstances where the CPE programmes costs may exceed the programme revenues**

5.G.01 The following are the possible circumstances wherein the costs associated with the conduct of a CPE programme may exceed the incidental 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 POU's 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**

5.H.01 POU's 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**

5.I.01 POU's 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 have to be made with the organizations that are providing the venue to charge minimum possible charges for the programme.

- (iii) Expenses relating to formal Inauguration and Valedictory have to 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, programme kits, etc have to be kept at the minimum possible.

**5.J. Conclusion**

5.J.01. 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 1<sup>st</sup> July 2003.*

# CPE Advisory

## 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 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.

6.A.02 The guidance and direction contained in this advisory is the minimum requirement. The POUs are welcome to develop the CPE Background Materials provided such materials are developed, which meets these minimum requirements in the interest of the Chartered Accountancy profession.

### 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 CPEPs.

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

6.B.03 The background materials on accounting and auditing areas have to 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 they contribute towards the following strategic result areas of:

- Leadership of our members in the subject areas being covered in the background materials.
- The technical contents of the background materials should increase the capabilities of our members
- The background materials should lead to increasing 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 three parts:

- Technical papers prepared by the resource persons who have agreed to address the CPEPs.
- 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).

### 6.C. Disclaimer

6.C.01 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**

6.D.01. The POUs should recognize 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 they provide a ready source of professional help to the members of the Institute.

**6.E Effective Date**

*This advisory comes into effect from 1<sup>st</sup> July 2003.*

# CPE Advisory

## **7. CPE SUPPORT IN MEMBERS TO MOFUSSIL AREAS AND REMOTE PLACES**

### **7.A. Introduction**

- 7.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.
- 7.A.02 This advisory is meant as guidance and direction to Programme Organising Units (POUs) – especially the Committees of the Institute, Regional Councils and Branches of the Institute - to provide CPE support to members of the Institute residing / practicing in mofussil areas and remote places to meet the objectives of CPE as envisaged in the Statement on Continuing Professional Education. It should be appreciated that the members in mofussil areas and remote places are also torchbearers of the profession and they must be provided with all possible CPE infrastructure to meet the expectations of the stakeholders.
- 7.A.03 POUs may adopt appropriate strategies much beyond the guidance and direction contained in this advisory to meet the CPE requirements of the members of the Institute residing / practicing in mofussil areas and remote places.
- 7.A.04 The members in mofussil areas and remote places should also come forward to take up additional responsibilities by way of forming CPE Chapters to conduct CPE Programmes.

### **7.B. CPE Support to Members in Mofussil Areas and Remote Places**

- 7.B.01 The POUs should keep the members in mofussil areas and remote places - which are coming under their geographical jurisdiction - in their regular mailing lists.
- 7.B.02 All Regional Councils and Branches are enjoined to provide a list of such mofussil areas and remote places falling within their jurisdiction to CPE Directorate within 30 days from the publication of this advisory.
- 7.B.03. POUs should attempt to conduct special programmes preferably for the benefit of members in mofussil areas and remote places keeping the required travel time and the facilities for transportation etc.
- 7.B.04. The programmes meant for the members in mofussil areas and remote places, should preferably be held during the week ends.
- 7.B.05 The POUs should try to conduct a few CPE Programmes in places, which are nearer to the majority of the members residing in mofussil areas and remote places in the geographical jurisdiction of such POUs.
- 7.B.06 POUs should design self-teaching programmed texts for members in mofussil areas and invite detailed feedback (which can also serve to gauge whether member has gone through the material or not) from the member. The CPE Committee will issue special directions for giving CPE credit hours for such CPE work after Regional Councils / Branches demonstrate their

intention of pursuing this method through the submission of adequate material to CPE Committee for evaluation and approval.

7.B.07 Information regarding the CPE Programmes should reach such members sufficiently in advance to enable the members to plan attending such CPE Programmes.

7.B.08 Members in mofussil areas and remote places who intend to come to the places where the POUs are located for professional work or otherwise should explore the possibility of combining their trips which will coincide with the CPE Programme dates of the relevant POUs.

7.B.09 Members in mofussil areas and remote places may try to attend CPE Programmes carrying the minimum number of annual requirement of the CPE Credit so that they can avoid traveling frequently exclusively for meeting the requirements of the CPE.

#### 7.C. **Conclusion**

7.C.01 Meeting the CPE requirements of the members in the mofussil areas and remote places is an important task before the POUs to enable such members to maintain and develop their core competencies in line with their counter parts who are settled / practicing in places where the infrastructure is adequate to meet the CPE requirements. It should be our endeavor to enable such members to also benefit from the emerging professional opportunities.

#### 7.D. **Effective Date**

*This advisory comes into effect from 1<sup>st</sup> July 2003.*