

6. DEVELOPMENT OF BACKGROUND MATERIAL

6.A Introduction

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

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

6.B Development of Background Materials

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

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

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

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

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

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

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

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

6.C **Disclaimer**

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

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

6.D **Conclusion**

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

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

6.E Effective Date

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