

BACKGROUND MATERIAL

Volume- III

CPE Guidelines

Orientation Programme for
Members of Regional Councils &
Managing Committee Members of Branches

2019



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

Spearheading Professional Excellence

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**Background Material
Orientation Program for Members of
Regional Councils & Managing Committee
Members of Branches
2019**

(Volume - III)

CPE GUIDELINES



The Institute of Chartered Accountants of India
[Set up by an Act of Parliament]
New Delhi

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The Background Material is a compilation of the relevant provisions of the Chartered Accountants Act 1949, and Chartered Accountants Regulations 1988 for the reference and to serve as a ready reckoner to the Members and Students and are illustrative in nature. It is advisable to refer to the relevant provisions as given in the Chartered Accountants Act 1949 and Regulations framed thereunder. The contents contained herein do not necessarily represent the views of the Council or any of its Committees.

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Chapter-1

CPE Advisories

1. PROGRAMME DEVELOPMENT

1.A Introduction

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

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

1.B Basic components of CPE Programmes

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

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

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

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

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

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

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

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

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

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

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

1.C **Basic Structure of the CPE Programme**

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

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

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

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

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

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

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

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

1.E Conclusion

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

1.F Effective Date

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

Form No. 9

CPE CONFERENCE/PROGRAMME/SEMINAR

on

“TITLE OF THE PROGRAMME”

Organized by “Name of the POU”

on “Date of the Programme”

at “Venue”

DELEGATE REGISTRATION FORM

Name of Delegate (in Block Letters Only)

Membership Number

Designation

Organisation / Firm

Address

Telephone Number/Mobile no.

Fax Number

E-mail ID

PAYMENT DETAILS

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

Please send this form with delegate fee to:

Contact Person

Name of the POU

Address of the Contact Person

PhoneNumber/Mobile No.

Fax Number

E-mail ID

2. USE OF LEARNING TECHNOLOGIES

2.A Introduction

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

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

2.B Nature of CPE Programmes and Learning Technologies

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

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

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

2.C Important Learning Technologies

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

2.C.02 Lectures

The 'lectures' as a learning technology involves:

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

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

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

2.C.03 Problem solving

The 'Problem solving' as a learning technology involves:

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

Support Functions: The programme organizers to the extent possible

1. Include additional context with problems that have been discussed in the CPE programmes so that members develop skills in selecting appropriate tools or methods for different situations
2. Provide detailed solutions, which describe the reasoning for various steps in the problem solving process. Whenever possible, share alternative solutions found by members of the programme.

2.C.04 Case Studies

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

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

Support Functions: The programme organizers to the extent possible

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

2.C.05 Reports/Memoranda/Briefings

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

Support Functions: The programme organizers to the extent possible

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

2.C.06 Role Playing and Simulations

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

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

Support Functions: The programme organizers to the extent possible

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

2.C.07 Management Games

'Management Games' as a learning technology involves:

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

Support Functions: The programme organizers to the extent possible:

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

2.C.08 E-learning

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

Support Functions: The programme organizers to the extent possible

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

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

2.C.09 Panel Discussions

‘Panel Discussions’ as a learning technology involves:

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

Support Functions: The programme organizers to the extent possible

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

2.C.10 Participants' Projects and Presentations

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

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

Support Functions: The programme organizers to the extent possible:

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

2.C.11 Group Learning Workshops

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

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

- Sharing of expertise and experiences amongst delegates.

Support Functions: The programme organizers to the extent possible:

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

2.C.12. Consultative Workshops

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

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

Support Functions: The programme organisers to the extent possible:

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

2.D Strategies for conducting CPEPs

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

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

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

2.D.03 Resource person's attributes

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

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

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

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

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

2.F **Effective Date**

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

3. SUPERVISORS AND MONITORS

3.A Introduction

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

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

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

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

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

3.B Appointment of Supervisor and Monitors

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

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

(ii) Regional Council/Branches

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

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

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

3.C Functions of Supervisors

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

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

January – March	-- Latest by 30th April
April – June	-- Latest by 31st July
July – September	--Latest by 31st October
October – December	--Latest by 31st January of the immediately following year

3.D **Functions of Monitors**

- 3.D.01 The Monitors, for purposes of achieving the objectives of the Statement on CPE and to ensure adherence to the CPE advisories by the POU's may attend the CPE Programmes organized by the POU's. The Monitors should be aware of the existing CPE Statement/Advisories/CPE Guidelines/Council Directions issued from time to time and encourage their compliance in form and spirit.
- 3.D.02 The Monitors should confirm in their reports that the CPE Programmes have been structured in accordance with the relevant Advisory issued by the Institute.
- 3.D.03 Where there is substantial deviation of a particular CPE Program from the Advisory issued in this regard, the monitor should apply **his/her** judgment to find out whether such deviation is in the interest of the continuing professional education requirements of the members and such deviation will ensure achieving the objectives as contained in the Statement on CPE.
- 3.D.04 The Monitors should see whether the CPE programme was conducted to meet the objectives as proposed for the particular programme and had led to the anticipated results as envisaged while formulating such programme by the concerned POU.
- 3.D.05 The Monitors should ensure accurate and strict recording of attendance by the concerned POU.
- 3.D.06 The Monitors should submit a report, in the prescribed format, to the concerned supervisors.

3.E **Submission of Monitors Report**

- 3.E.01 Each POU, wherever applicable, should periodically provide – at the time of claiming CPE Grants from the Institute - the Monitor's Report prepared by the Monitor appointed in terms of this Advisory.
- 3.E.02. The Monitor's Report should be in **Form 2**.

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

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

3.G Frequency of Supervision

- 3.G.01 Each POU should get their CPE Programmes monitored at least twice in a quarter. This frequency can be increased by the CPEC in due course of time.
- 3.G.02 Supervisors and Monitors are not required to pay the delegate fee for the programmes attended by them in the capacity of Supervisor and Monitor.
- 3.G.03 Residential Programmes, Regional Conferences, National Conferences, All India Conferences, International Conferences and Study tours abroad are not within the purview of Supervisor and Monitors.
- 3.G.04 The Supervisors and monitors are not entitled to claim any reimbursement in respect of travel cost, boarding and lodging or any other expenses.

3.H Review Outcomes

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

3.I Effective Date

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

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

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

Frequency of CPE Programmes	Number of POUs
------------------------------------	-----------------------

No. CPE Programmes

Between 1-2

Between 3-4

Between 5-6

Between 7-8

More than 8

7. Your observations regarding the POUs, which have not conducted any CPE Programmes.
 - 7.1 _____
 - 7.2 _____
 - 7.3 _____
8. Do you feel that the number of CPE Programmes conducted by the POUs in your region is adequate to meet the minimum CPE Requirements of the members – in the light of the number of POUs and the number of members in your Region. (Please tick at the appropriate place)

a) Yes b) No
9. Considered views about the qualitative performance of the POUs (based on the Reports of the Monitors and your own assessment)

Signature

Name and contact details of the Supervisor

Form 2
Format of the Report of the Monitors

[Refer Para 3.E.02]

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

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

(Please tick at the appropriate place)

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

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

(Please tick at the appropriate place)

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

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

- a) Yes
- b) No

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

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

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

- a) Yes
- b) No

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

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

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

Signature

Place:

Date:

4. CPE DOCUMENTATION

4.A Introduction

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

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

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

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

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

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

- Obligatory Topics
- Optional Topics

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

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

4.B.03 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 3** and **Form 4**. **Form 4** has to be submitted to the controlling body within 30 days from the date of the CPE Programme.
- Attendance records as per **Form 5** to be submitted to the concerned Regional council and also to be uploaded on the CPE Portal by the concerned POU within 72 hours of holding the Programme.
- Feedback from participants as per **Form 6** to be submitted to the controlling body.
- Members' feedback on the faculties associated with the CPE programmes will be obtained by the respective POU's for each programme. Programme Organising Units will compile the feedback so received from the members, in a specified format to be made available at the CPE Portal, and will upload at CPE Portal within 7 days of conclusion of CPE Programme. If the Programme Organising Unit fails to upload the feedback within 7 days, the concerned Programme Organising Unit shall be barred from uploading its next programme until it uploads the feedback of the previous programme at the CPE Portal. The CPE Committee/CPEC Secretariat, if so desires, can also call for the hard copies of the feedback from the Programme Organising Units for a particular programme and/or can also call feedback directly from the participants.

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

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

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

4.C **Other documentation**

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

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

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

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

4.E *This advisory comes into effect from Nov.1, 2011 (Revised in January 2017) .*

Form 3

Name of the POU :

Format for Budgeted Financial Details of CPE Programmes

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

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

Form 4

Name of the POU :

Format for Financial Details of CPE Programmes

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

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

Form 5

Format for CPE Attendance Record[§]

Name of the POU :

Details of the programme :

Date :

Topic : Time :

CPE Credit _____ Hours

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

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

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

Form 6

Form for Feedback for CPE Programmes

Name of the POU :

Details of the Programme :

Title of the Programme :

Date and Timings :

CPE Credit ____Hours.

1. Your experience in the profession

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

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

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

3. New areas of professional opportunities

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

(i)	Programme Design	Excellent	Good	Moderate	Poor
(ii)	Reading Material	Excellent	Good	Moderate	Poor
(iii)	Academic Content	Excellent	Good	Moderate	Poor
(iv)	Interaction Time	Excellent	Good	Moderate	Poor
(v)	Speaker Knowledge	Excellent	Good	Moderate	Poor
(vi)	Speaker Delivery	Excellent	Good	Moderate	Poor
(vii)	Overall Impression	Excellent	Good	Moderate	Poor

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

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

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

i) Yes ii) No

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

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

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

(i)	
(ii)	
(iii)	

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

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

Name, membership number and address:
(Optional)

Form 7

Format for Certificate of Participation in the CPE Programmes

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

RECORD OF PARTICIPATION

SERIAL NO: CPE/

WE ARE PLEASED TO RECORD THAT

(NAME OF PARTICIPANT)

(MEMBERSHIP
NO)

HAS ATTENDED THE SEMINAR/COURSE ON

(SEMINAR/COURSE TITLE)

(HELD
AT)

(HELD ON/BETWEEN)

(ORGANISED BY)

THE CPE CREDIT FOR THIS PROGRAMME IS _____ HRS.

SIGNATORY

SIGNATORY

PLACE: _____

DATE : _____

Form 8

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

To

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

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

Thanking you,

Yours
faithfully,

Signature _____
 (Name of the Office Bearer /
 Officer)

5.A Introduction

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

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

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

5.B Direct and Indirect Costs

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

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

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

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

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

5.C **Sponsorship fee**

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

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

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

5.E **Fixation of Participation Fees**

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

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

5.F Preparation of Financial Details of CPE Programmes

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

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

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

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

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

5.H Programme Costs of Residential Programmes

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

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

5.I Cost control Measures

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

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

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

5.J Conclusion

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

5.K. Effective Date

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

6. DEVELOPMENT OF BACKGROUND MATERIAL

6.A Introduction

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

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

6.B Development of Background Materials

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

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

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

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

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

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

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

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

6.C **Disclaimer**

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

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

6.D **Conclusion**

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

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

6.E Effective Date

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

Chapter-2
Powerpoint Presentation of
CPE Committee

Continuing Professional Education

CPE Monitoring and E-learning Group

-
- Continuing Professional Education is a mean by which members of the profession maintain, improve and broaden their knowledge, skills and develop qualities required for sustained growth.
- With a view to enabling its members to maintain the requisite professional competence and ensure high quality and standards in the professional services that they render, the ICAI has identified Continuing Professional Education (CPE) as a major area of focus for the members.
- Thus, the ICAI has been providing continued inputs to its members through seminars, lectures, workshops, technical literature, e-learning, web-based training etc.
- In the year 2003, the ICAI had issued in the Statement on Continuing Professional Education (amended in the year 2006 & 2011 and 2017) prescribing the norms for undergoing CPE activities by the members and the mechanism to implement the same by POU.

CPE credit hours requirements for the members of the Institute for the rolling period of 3 years starting from the Calendar Year 2017 and ending on calendar year 2019 (1-1-2017 to 31.12.2019) *[Applicable w.e.f 01.01.2017]*

A. All the members (aged less than 60 years) who are holding Certificate of Practice (except all those members who are residing abroad) are required to:

- **Complete at least 120 CPE credit hours in a rolling period of three-years.**
- **Complete minimum 20 CPE credit hours of structured learning in each calendar year.**
- **Balance 60 CPE credit hours (minimum 20 CPE credit hours in each calendar year) can be completed either through Structured or Unstructured learning (as per Member's choice).**

B. All the members (aged less than 60 years) who are not holding Certificate of Practice; and all the members who are residing abroad (whether holding Certificate of Practice or not) are required to:

- **Complete at least 60 CPE credit hours either structured or unstructured learning (as per Member's choice) in rolling period of three-years.**
- **Complete minimum 15 CPE credit hours of either structured or unstructured learning (as per member's choice) in each calendar year.**

C. All the members (aged 60 years & above) who are holding Certificate of Practice, are required to:

- **Complete at least an aggregate of 90 CPE credit hours of either Structured or Unstructured Learning (as per member's choice) in a rolling period of three years.**
- **Complete minimum of 20 CPE credit hours being an aggregate of either Structured or Unstructured Learning (as per member's choice) in each calendar year.**

D. The following class of members are exempted from CPE credit hours requirement from the block year starting from 1.1.2017 to 31.12.2019

- (i) All the members (aged 60 years and above) who are not holding Certificate of Practice.
- (ii) Judges of Supreme Court, High Court, District Courts and Tribunal
- (iii) Members of Parliament/MLAs/MLCs
- (iv) Governors of States
- (v) Centre and State Civil Services
- (vi) Entrepreneurs (owners of Business (manufacturing) organizations other than professional services)
- (vii) Judicial officers
- (viii) Female members for one Calendar year on the grounds of pregnancy.
- (ix) Physically disabled members on case to case basis having permanent disability of not less than 40% and above (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.).
- (x) Members suffering from prolonged critical diseases/illnesses or other disability as may be specified or approved by the CPEC. (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.).
- (xi) Members in Military Service.

How to earn CPE Credit Hours

CPE Credit hours are divided into Structured Learning Activities (SLAs) and Unstructured Learning Activities (ULAs).

-Structured Learning Activities

Members of the Institute can earn CPE hours under structured learning by attending the CPE Programmes on various technical topics related to profession being organized by our Programme Organising Units (POUs) i.e., Regional Councils, Branches, Study Circles & Study Chapters. Structured CPE hours can also be earned by attending CPE teleconferences being organized by CPE Committee and by under going, E-learning Modules and Certification Courses available at ICAI's website. For detailed structured learning activities, please visit <https://resource.cdn.icai.org/44875icai-cpe34631-advstractivities.pdf> .

-Unstructured Learning Activities

Members can earn CPE hours credits by under going unstructured learning activities (ULA) as per their requirement. An Advisory issued on ULA is available on CPE website www.cpeicai.org under URL:

<https://resource.cdn.icai.org/44876icai-cpe34631-advunstractivities.pdf> .

This advisory includes the details about the unstructured learning activities and the ways in which these can be undertaken. According to this advisory, the members are required to submit a Self-declaration form once in a year before 31st May to avail the CPE hours credits for the activities undergone by them in the previous year. This form would have to be submitted to the concerned Decentralised Offices. Effective from 01-01-2017, the same can submitted online at www.cpeicai.org also.

Services to the Members and POUs

The CPE Portal ([Http://www.cpeicai.org](http://www.cpeicai.org)) has been developed to facilitate the members in keeping themselves updated with their CPE credit hours. Members can view status of CPE hours by logging into CPE Portal using their User ID and Password for verifying their CPE attendance on the left hand side of the screen under the head Members login, enter your 6 digits membership number (Prefix 0 if membership number is of 5 digits). Default password is cpe + 6 digits membership number (e.g., cpe123456).

For transparency in CPE programmes to increase the awareness in public about the various activities and major CPE events a Management Information System is introduced on the CPE Portal about City Wise list of the forthcoming CPE Programmes with contact details of the Programme Organising Units (POUs) for registration. The Portal also facilitates automatic generation of CPE certificates reducing the time cycle involved in issuance of the certificates.

Advantages of CPE Credits for Chartered Accountant in Practice and Employment Backdrop

After qualifying as a professional accountant further learning and development happens while the professional is in practice, in employment or in industry. But a Chartered Accountant, whether engaged in practice, industry, or employment requires to update professional knowledge, skills, values, ethics. This should be tailored appropriately in line with the professional activities of the individual. After completion of the prescribed syllabus in completing Chartered Accountancy course, practical experience, and GMCS training, the professional can also engage in informal learning activities such as coaching, observation, feedback and gain knowledge.

Chromaticity of the professional of chartered accountants is because of their knowledge and diversified working style. This is a high dignity and globally recognised profession as its not like other professions where there is no need to update the related knowledge after getting the degree; a chartered accountant should learn continuously even after getting the CA degree. Therefore, the Continuing Professional Education (CPE) Committee of ICAI has introduced a scheme for Continuing Learning Requirements to be quantified in term of CPE credit hours for the rolling period of three years starting from the calendar year 2008.

What are objectives of CPE credits program:

- ▶ This helps to adopt good practices in maintaining professional competence.
- ▶ Facilitates learning by Chartered Accountants.

Types of CPE Credits

1. Structured learning mode

The structured learning program is being organized by the ICAI and its committees where credit of CPE hours are being set on some rules based on type of organized program, e.g. recent international conference; weekly, bi-weekly or monthly meetings in branches etc. The credit for this type of learning is being given automatically, if a CA is present in the organized program.

2. Unstructured learning mode

Unstructured learning program is divided in eight types of major activities:

1. Web Based
2. Self learning
3. Home Study
4. Discussion on technical issues
5. Acting as faculty
6. Teleconferencing program
7. Questionnaires/Journals
8. Internal Training Program

The CPE Credit in this mode is available for any correspondence course; listening Audio CDs purchased from ICAI; Reading and Individual Home Study including reading articles in the CA Journal, reading technical, professional, financial or business literature; Group or bilateral discussion on technical/professional issues; working as a faculty member in any college, university or a management or national importance institution; internal training program organized by CA firm with more than 6 partners.

How to Ensure CPE is adhered to by Professionals:

(a) **Membership-linked CPE:** CPE linked to eligibility of continued Membership of Institute of Chartered Accountants of India;

(b) **Monitoring Mechanism:** This would ensure that the requisite hours of learning is undertaken by professional regularly thus ensuring continuous learning. Without learning and updation a Chartered Accountant would be redundant in no time.

What are the benefits of CPE Scheme

1. Continued Knowledge Growth:

The knowledge needed to function effectively as a professional accountant continues to grow. Professional accountants face increased expectations to display knowledge and skill. These pressures apply to professional accountants in both the private and public sectors. Continued development of professional competence and lifelong learning are critical if the professional accountant is to meet public expectations.

2. Improved Value-added Service:

Undertaking CPE does not provide by itself a guarantee that all professional accountants will provide high-quality professional service at all times. This also requires ethical behavior, professional judgment, and an objective attitude. The Chartered Accountant should have a commitment and capacity to learn. Therefore, it is an important requirement in maintaining public confidence and trust.

3. Learning:

The following represent examples of learning activities that could be undertaken as part of a planned program of CPE activity.

- Participation in courses, conferences, seminars;
- The seminars could be organised in relation to direct, indirect taxes, IFRS, GAAP reporting.
- Self-learning modules or organized on-the-job training;
- Published professional or academic writing;
- Participation and work on technical committees;
- Developing and/or delivering a course in an area related to Professional activities;
- Participation as a speaker in conferences, briefing sessions, or discussion groups;
- Writing technical articles, papers, books;
- Research, including reading professional literature or journals;
- Workplace learning; and
- The members should ensure a mix of all of the above in order to be effectively developed professionals.

The benefits of Mandatory CPE:

(a) Due Care & Competence:

All Chartered Accountants have an obligation of due care to their clients, employers, and relevant stakeholders, and are expected to demonstrate their ability to competently discharge this responsibility;

(b) Public Accountability:

The Chartered accountants in all sectors are subject to public accountability and the maintenance of public trust;

(c) Relied on by Stakeholders:

The shareholders, creditors, Government, public is likely to rely on the designation and professional standing of the professional accountant. Professional Chartered accountants carry a professional designation. Any lack of competence of an individual accountant has the potential to damage the reputation and standing of both the individual and the profession as a whole;

(d) Relied on by Industry:

The employers recruiting professional Chartered accountants in any sector rely, to some extent, on the professional designation as proof of professional competence.

In setting the requirement for CPE, member bodies are encouraged to consider what is relevant and appropriate for professional accountants in circumstances such as stint outside India, and retirement.

How to ensure compliance?

Linking the CPE credits to continued membership is pre-requisite to ensure compliance.

Chapter-3
Statement on Continuing
Professional Education 2003

Statement on Continuing Professional Education 2003*

* The statement was issued in January, 2003 and amended from time to time.

1.1 The Institute of Chartered Accountants of India (ICAI), set up under the Chartered Accountants Act, 1949 (the Act), has always aimed for excellence in the standard of professional services rendered by its members. The ICAI is entrusted with the responsibility of regulating the accountancy profession in the country and confers the exclusive right to use the designation "Chartered Accountant".

1.2 With a view to enabling its members to maintain the requisite professional competence and thus ensure high quality and standards in the professional services that they render, the ICAI has identified Continuing Professional Education (CPE) as a major area of focus for the members. Thus, the ICAI has been providing continued inputs to its members through seminars, lectures, workshops, technical literature, e-learning, web-based training etc. In the year 2003 the ICAI had issued the Statement on Continuing Professional Education prescribing the norms for undergoing CPE activities by the members and the mechanism to implement the same by POU's.

2.0 Definitions:

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

2.1 **Continuing Professional Education (CPE):** An integral part of member's continuous learning required to maintain the highest standards of excellence in their professional activities by inculcating wide range of knowledge, skills and abilities.

2.2 **Continuing Professional Education Directorate (CPEd):** A Directorate of the ICAI set up for overseeing the academic, technical and administrative functions of the CPE programmes and includes the Secretariat of the CPEd.

2.3 **Continuing Professional Education Committee (CPEC):** A non-standing committee of the Council of the ICAI entrusted with the task of setting strategic directions and overseeing CPE activities of POU's, members, etc under the directions of the Council.

2.4 **CPE credit hours:** The Credit hours granted to a member for participating in any CPE learning activity by way of Structured or Unstructured Learning.

2.5 **CPE Programme Organising Unit (POU):** POU's are responsible for organising CPE programmes or CPE learning activities and include the Council ; Committee(s) of the Council; Regional Councils; Branches; ICAI Accounting Research Foundation and XBRL India as constituted under and in terms of the relevant notifications of the Council; and shall also include entities such as CPE Study Chapters, CPE Study Circles, CPE Study Groups or any

*As amended in January 2017

other unit which may be recognized by Council from time to time for conduct of CPE learning activities and grant of CPE hours credit to members.

2.6 **CPE Learning Activity:** An educational endeavour that maintains and adds value to the professional competence of members and develops the professional knowledge, skills, ethics and attitudes of the members, relevant to their professional responsibilities. Such Learning activities which are eligible for CPE hours credit, are divided into structured and unstructured learning activities.

2.7 **CPE Advisory:** The directions and other guidelines issued by the Continuing Professional Education Committee from time to time to enable members, programme organisers as well as all other persons connected with Continuing Professional Education (CPE) activities, as defined in the Statement on CPE, to carry out their activities.

2.8 **Structured Learning:** Any CPE learning activity as specified in the Advisory on Structured CPE Learning Activities.

2.9 **Unstructured Learning:** Any CPE Learning activity as specified in the Advisory on Unstructured CPE Learning Activities.

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 thereunder or Notifications/Guidelines 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 Chartered Accountant's Act, 1949 authorises the Council of the ICAI to act as it may deem fit and necessary for the regulation and maintenance of the status and standard of professional qualifications of the members of the Institute.

3.3 CPE is an integral part of the Council activities to ensure meaningful implementation of Section 15 of the Act. Section 15 of the Act provides that "the duties of carrying out the provisions of this Act shall be vested in the Council" and enumerates various duties of the Council. With a view to regulate the profession of Chartered Accountants and in terms of the powers vested, the Council is, thus, authorised to issue this Statement on Continuing Professional Education.

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 hereby specified to be the responsibility of the Continuing Professional Education Directorate.

3.6 The Directorate may carry out its activities in such manner(s) as it may deem appropriate within the bounds of its authority as prescribed and as directed by the Council and the CPE Committee.

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 and notified to the members from time to time at the discretion of the Council. The requirement of CPE hours as prescribed by the Council are given in **Appendix B** to this Statement.

5.0 Effective date

5.1 This statement becomes effective from 1st January 2011¹. The revisions as mentioned in the respective Clauses will be effective from 1st January 2017.

6.0 Applicability and the CPE Credit Hours Requirements

6.1 The requirement of CPE credit hours by members are divided in various categories and need to be met as prescribed [refer to **Appendix B**].

6.2 All members of the Institute are required to meet the CPE credit hours requirement(s) as specified by the Council from time to time subject to following exemption.

- (a) A member is exempted only for the particular calendar year during which he gets his membership for the first time.
- (b) The following class of members are exempted from CPE credit hours requirement from the block year starting from 1.1.2017 to 31.12.2019
 - i. All the members (aged 60 years and above) who are not holding Certificate of Practice.
 - ii. Judges of Supreme Court, High Court, District Courts and Tribunal
 - iii. Members of Parliament/MLAs/MLCs
 - iv. Governors of States
 - v. Centre and State Civil Services
 - vi. Entrepreneurs (owners of Business (manufacturing) organizations other than professional services)
 - vii. Judicial officers
 - viii. Female members for one Calendar year on the grounds of pregnancy.
 - ix. Physically disabled members on case to case basis having permanent disability of not less than 40% and above (Supported with medical certificates from any doctor registered with Indian Medical Council with

¹ This Statement is the revised version of the original statement on CPE, which was effective from 1.1.2003

- relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.).
- x. Members suffering from prolonged critical diseases/illnesses or other disability as may be specified or approved by the CPEC. (Supported with medical certificates from any doctor registered with Indian Medical Council with relevant specialisation as evidenced by Post Qualifications (M.D., M.S. etc.).
 - xi. Members in Military Service.
- (c) A member or class of members to whom the CPEC may in their absolute discretion grant full/partial exemption specifically or generally 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 specified in the Statement.

7.0 Eligible CPE Credit hours for members

7.1 The CPE Credit hours are granted equal to the actual time devoted and/or deemed to be devoted by the members in undertaking CPE learning activities (subject to a minimum of two hours under structured learning and one hour under unstructured learning).

7.2 An indicative list of eligible structured and unstructured learning activities is given in the CPE Advisory on Structured Learning Activities and CPE Advisory on Unstructured Learning Activities, respectively.

8.0 Action against non-complying members

8.1 Penal action, as decided by the Council from time to time, may be taken against the members who fail to comply with the requirements of this Statement. However any such penal action will be announced in advance for information of the members who are covered under the provisions of the Statement

8.2 The Council may, however, take any other action in accordance with the provisions of the Chartered Accountants Act 1949 and The Chartered Accountants Regulations, 1988 and modifications made thereunder from time to time

9.0 Maintenance of records

9.1 Every POU shall prepare a detailed record of attendance of members at every programme and shall take prescribed steps to upload the master database which shall be maintained by the CPED.

9.2 Every member is required to maintain a record of compliance with the requirements of 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 and the member may be required to produce such records before the Institute.

9.3 Members obliged to undertake CPE credit are required to confirm annually at the time of paying their annual membership fees about the correctness of CPE credit earned by them as shown in the entry on record. In case members claim that CPE credit earned by them as shown in the entry on record is not correct, they may have to submit documents in support of their claim, to the Institute.

10.0 Powers and Functions of the CPEC

The powers and functions of CPEC include the following:

10.1 To design and promulgate annually 'The CPE Calendar' prescribing the topics for the CPE learning activities to all POUs for that particular calendar year.

10.2 To prescribe the eligibility of structured and unstructured learning activities for CPE credit hours and to make appropriate modifications in the indicative list of eligible structured and unstructured learning activities as given in the CPE Advisory on Structured CPE Learning Activities and Unstructured CPE Learning Activities respectively.

10.3 To approve the grant of CPE credit hours to eligible programmes and such other learning activities as may be decided upon by the Committee.

10.4 To approve the formation of CPE Chapters/ CPE Study Groups

10.5 To provide guidance to the CPE Study Circles in the formation of Study Circles or any other administrative problem.

10.6 To review and monitor the programmes conducted by various POUs [refer para 13 of this statement]

10.7 To allocate and assign responsibilities to various persons and/ or organisations, as the case may be, for the development of CPE background material.

10.8 To refer to the Council, the cases of non-compliance with the Statement.

10.9 To undertake such activities as in its opinion, are conducive to the development of learning programmes, enhancement of quality and frequency of learning activities, increasing the opportunities for members to avail of CPE learning programmes, and such other actions which may be considered relevant or supportive to any or all of these.

10.10 To frame guidelines to enable the smooth execution of the CPE objectives and to modify such guidelines from time to time

10.11 To frame the guidelines to relax the requirements of applicability of the Statement, generally or with reference to specific cases to avoid hardships.

10.12 To grant exemptions to members in terms of the Statement.

10.13 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. (Refer **Appendix A**)

10.14 To take action against CPE Study Circles / CPE Chapters/ CPE Study Groups who in the opinion of the CPEC do not facilitate in achieving the objectives of this Statement. Such action may include suspension of the status of POU.

10.15 To recommend to the Council to take action against POUs, other than those as mentioned in paragraph 10.14 above, who in the opinion of the CPEC do not facilitate in achieving the objectives of this Statement. Such action may include derecognition of POU.

10.16 To recommend to the Council any modification in the Statement

10.17 To issue Directions, Advisories and other guidelines from time to time to enable programme designers and organisers as well as all other persons connected with CPE activities at various POU levels, to discharge their responsibilities and, thus, achieve the objectives of this Statement.

10.18 To issue new Advisories and also amend the existing advisories. The list of existing advisories is as follows:

- i. Structured CPE Learning Activities
- ii. Unstructured CPE Learning Activities
- iii. Programme Development
- iv. Use of Learning Technologies
- v. Monitors and Supervisors
- vi. CPE Documentation
- vii. Management of Programme Costs
- viii. Development of Background Material
- ix. CPE support to Members in Mofussil Areas and remote places.

11.0 **Role of the CPE Directorate**

11.1 To assist the CPEC in discharging its responsibilities.

11.2 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.

12.0 Functions of the POUs

12.1 To organise CPE Structured Learning Activities on the topics as prescribed in the CPE Calendar.

12.2 To seek prior approval from CPEC for holding the programmes on topics which are not covered under the CPE Calendar

12.3 To upload the details of the programme to be organised by them on the CPE Portal in advance at least 3 days prior to holding the programme for grant of approval of CPE hours.

12.4 To maintain records of the programmes organised by them, in the manner as stipulated by CPEC from time to time.

12.5 POUs shall upload the attendance on the CPE Portal within 72 hours of organising the programme.

12.6 To follow the directions, guidelines and Advisories issued by the Council and by the CPEC from time to time.

13.0 Review and Monitoring of POUs

13.1 The CPEC shall review and monitor the programmes conducted by various POUs. It shall review and examine the quality of the programmes and attainment of learning objectives by selecting POUs through random selection as decided by the CPEC.

13.2 In order to conduct such reviews, the CPEC shall set up a mechanism and also issue such guidelines as may be necessary, in its opinion which inter alia includes monitoring through CPE Regional Monitoring Committees (RMCs) constituted by CPE Committee from time to time.

Mission and Objectives of the CPE Committee.

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.

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 visualise 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 monitor and establish a systematic process to ensure that the member shall meet the requirements of the Statement
- (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/ execute programs and to prepare and publish background materials directly related to the overall objectives as given above.
- (viii) To take such policy decisions and administrative measures for implementing the clauses above as may be considered appropriate by the CPE Committee.

Appendix B

(Applicability and the CPE Credit Hours Requirements (Refer Para 6.1 of this Statement))

CPE credit hours requirements for the members of the Institute for the rolling period of 3 years starting from the Calendar Year 2017 and ending on calendar year 2019 (1-1-2017 to 31.12.2019) [Applicable w.e.f 01.01.2017]

A. All the members (aged less than 60 years) who are holding Certificate of Practice (except all those members who are residing abroad) are required to:

- (a) Complete at least 120 CPE credit hours in a rolling period of three-years.
- (b) Complete minimum 20 CPE credit hours of structured learning in each calendar year.
- (c) Balance 60 CPE credit hours (minimum 20 CPE credit hours in each calendar year) can be completed either through Structured or Unstructured learning (as per Member's choice).

B. All the members (aged less than 60 years) who are not holding Certificate of Practice; and all the members who are residing abroad (whether holding Certificate of Practice or not) are required to:

- (a) Complete at least 60 CPE credit hours either structured or unstructured learning (as per Member's choice) in rolling period of three-years
- (b) Complete minimum 15 CPE credit hours of either structured or unstructured learning (as per member's choice) in each calendar year.

C. All the members (aged 60 years & above) who are holding Certificate of Practice, are required to:

- (a) Complete at least an aggregate of 90 CPE credit hours of either Structured or Unstructured Learning (as per member's choice) in a rolling period of three years
- (b) Complete minimum of 20 CPE credit hours being an aggregate of either Structured or Unstructured Learning (as per member's choice) in each calendar year

Chapter-4

- 1. CPE Advisory on Structured Learning Activities**
- 2. CPE Advisory on unstructured learning**

CPE Advisory on Structured Learning Activities

7. Structured CPE Learning Activities

7.A Introduction

7.A.01 The CPE learning activities, which are eligible for CPE Credit hours are divided into Structured Learning Activities (SLAs) and Unstructured Learning Activities (ULAs). This Advisory is meant as guidance and direction to the members who want to avail CPE Credit hours through SLAs.

7.B Eligible Structured Learning Activities and CPE Credit Hours

7.B.01 The indicative list of eligible CPE Structured Learning Activities and eligible CPE Credit hours thereof is as under:

Sl. No.	CPE Learning Activity	CPE Credit Hours
1.	CPE Programmes in the form of Conferences, Seminars, Workshops, Modular Training Programmes, Refresher Programmes, Certificate Courses(in virtual mode also), Conventions and Symposia organised by POUs	Time devoted to technical sessions (subject to a maximum of 6 CPE hours per day)
2.	Participation in the activities of Study Groups constituted by Council/Regional Councils/Central Committees of ICAI 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.	Maximum of 2 hours per meeting per day subject to a maximum of 6 CPE hours in total
3.	Publication of article in the ICAI Journal, 'The Chartered Accountant'.	4
4.	A member who acts as faculty in a CPE structured programme/ act as Moderators of teleconferencing programmes	Twice the quantum of the duration of the technical session, subject to a maximum of 4 hours or as per the actual hours of the sessions(s).
5.	Chairman of technical session(s) in CPE structured programmes	Twice the quantum of the duration of the technical session, subject to a maximum of 4 hours or as per the actual hours of the sessions(s).
6.	Members who participate in the CPE Teleconferencing programmes	As allotted to the programme
7.	Members who participate in Working Groups/Study Groups/ Technical Committees of the Government	Two hours per meeting (subject to a minimum meeting duration of

	Departments / agencies or regulatory bodies / authorities, professional bodies on application to the CPEC by the member/Committee of the ICAI, as the case may be.	two hours) per day
8.	Members who participate in technical discussions in the Council/Technical Committees of the Institute	Upto six hours for the whole day, with a minimum discussion of one hour per day and the Committee Chairman's certification of the duration of the discussion.
9.	Prepared technical books/material which has been published by the Institute or technical books published by other publishers	8
10.	Vetted, reviewed, updated the background material/technical material which has been published by the Institute (including publications of ICAI but excluding material prepared for seminars, conferences, programmes etc.)	4
11.	e-Learning Courses conducted and monitored by ICAI and its Central Committees	Maximum of 3 CPE hours per e-Learning module on a particular topic subject to a maximum of 6 hours per annum
12.	Preparation of article published in any professional Journal/National News Paper/Regional language Paper	4
13.	Participation at Conferences/Seminars and other educational programmes organized by any international professional accountancy bodies registered with IFAC as full members except: <ol style="list-style-type: none"> 1. Accounting Bodies for Certified Management Accountants 2. Chartered Institute of Management Accountants 3. Association of Chartered Certified Accountants 4. Accounting Bodies for Certified Auditors 5. Accounting Bodies for Certified Accountants 6. Cost Accounting Bodies 7. Accounting Bodies for Certified General Accountants 8. Cost and Works Accounting Bodies 9. Cost and Management Accounting Bodies 10. Accounting Bodies for Chartered Financial Analysts 	CPE hours as approved by concerned international professional bodies.

11. Company Secretaries bodies		
14.	In-house training sessions/programmes organized for employees by their employers, as may be approved by the CPEC from time to time based on the criteria as may be determined.	CPE hours for such programmes may be limited to maximum of 4 Structured CPE hours per day and a maximum of 15 structured CPE hours in a year, as approved by the CPEC Secretariat.
15.	(a) Technical Reviewers and members of the Financial Reporting Review Group (FRRG) of the Financial Reporting Review Board (FRRB)	3 CPE credit hours to the Technical Reviewers; and 4 CPE credit hours for each day of meeting and 2 CPE credit hours for half day of the meeting to the members of the Financial Reporting Review Group(s), subject to a maximum of 18 Structured CPE hours per year.
16.	Participation in each of the following Courses and credit for those Members of related Institutions of ICAI who have completed/enrolled: A. Pre-registration Education Course conducted by ICAI Registered Valuers' Organisation B. Pre-registration Educational Course conducted by IIIPI (Indian Institute of Insolvency Professionals of ICAI)	Maximum 30 CPE Hours to each participant of each course
17.	Such other activities, as may be prescribed in these regards from time to time, by the CPEC.	As recommended by the CPEC

CPE Advisory on Unstructured Learning Activities

8. Unstructured CPE Learning Activities

8.A Introduction

8.A.01 The CPE learning activities, which are eligible for CPE Credit hours are divided into Structured Learning Activities (SLAs) and Unstructured Learning Activities (ULAs). This Advisory is meant as guidance and direction to the members who want to avail CPE Credit hours through ULAs.

8.A.02 The indicative list of Unstructured CPE Learning Activities that are eligible for CPE Credit hours is as follows:

- i. Self-learning modules and courses (use of audiotapes, videotapes, correspondence courses, computer based learning programmes)
- ii. Reading and individual home study
 - Reading and Individual Home Study may constitute reading articles in the Journal, 'The Chartered Accountant' of the Institute, reading technical, professional, financial or business literature.
- iii. Group or bilateral discussion on technical issues
- iv. Acting as visiting faculty or guest faculty at the various Universities / Management Institutions / Institutions of National Importance
- v. Participation in CPE Teleconferencing Programmes without the supervision of the POU
- vi. Providing solutions to questionnaires / puzzles available on Web / Professional Journals
- vii. Internal Training Programmes being organised by firms of Chartered Accountants having seven or more partners
- viii. Viewing of programmes hosted on the web channel of ICAI
- ix. Such other activities as may be prescribed in these regards from time to time by the CPEC

8.A.03 The Members would be required to fulfill the documentation requirements as mentioned in this advisory, to avail respective CPE Credit hours. The Members would also be required to maintain and retain proper records of ULAs undertaken by them, i.e. type of unstructured activity, topic, date and the number of CPE hours requested by them.

8.A.04 The members are required to submit a Self-Declaration Form to the concerned Decentralized Office once in a year to avail the CPE Credit hours for the ULAs undergone by them.

8.B.01 Basic Components of Unstructured Learning Activities (ULAs)

The members are advised to devote time to ULAs in continuity so as to maximize the benefits of learning activities.

8.B.02 The topics studied should be of relevance to the work profile of member/s and/or Chartered Accountancy Profession. The indicative list of topics is given in the CPE Calendar, which is announced by the CPE Committee every year.

8.B.03 The study material used for ULAs like Self-Learning Modules / Courses and Individual home study etc., should be of adequate standards and comprehensive in nature.

8.C.01 Self-Declaration Form

8.C.02 A blank Self-Declaration Form would be sent to the members along with the Membership Fee Circular or the same could be downloaded by the members from the CPE Portal (www.cpeicai.org).

8.C.03 The Members are required to indicate the time devoted to the ULAs along with topic and date in the Self Declaration Form which is to be completely filled and signed by the members.

8.D.01 Submission of Self-Declaration Form by the member

The members are required to submit their Self-declaration in the format specified either online or manually on or before 31st May or such other time as may be prescribed, pertaining to the previous calendar year, to avail the CPE Hours Credit for the Unstructured Learning Activities undergone by them in the previous calendar year. For manual submission, the members are required to submit their self-declaration in the form as annexed with this advisory to the concerned designated offices of the ICAI. Members are not required to submit any evidence along with the self-declaration. However, the members are required to submit evidences in support of declarations submitted in this regard, if so desired, by the CPEC/ICAI. If a member fails to provide appropriate evidence to the satisfaction of CPEC Secretariat or if the CPEC Secretariat is of the opinion that such claims cannot be entertained, it can forfeit or deny the unstructured CPE credit awarded, if any.

Any delay in submission of the self-declaration within a specified date can only be condoned by the CPEC at its discretion, provided it is satisfied with the reason(s) and the genuineness of the learning activities, based on which only the Member will be entitled for unstructured CPE hours.

Any delayed declaration has to be submitted in physical forms to the CPEC Secretariat directly within a specified date, as may be prescribed from time to time, with or without fee, as may be decided by the CPEC.

8.E.01 Monitoring and Recording of CPE Credit Hours of Unstructured Learning Activities (ULAs)

The Decentralized Offices of the Institute are entrusted with the task of monitoring and recording the CPE Credit hours for the ULAs. On the basis of Self Declaration submitted by the Members, the concerned Decentralized Offices would enter the CPE Credit Hours on the CPE Portal under the Head 'Unstructured Learning Activities (ULAs)'. The necessary provision for recording the CPE Credit Hours for the ULAs has been provided on the CPE Portal.

Self Declaration Form to avail CPE Hours Credit for Unstructured Learning Activities

For the Calendar Year _____ Region _____

Name :
 Membership No :
 Address :
 Contact No :
 E-mail id :

Details of Unstructured Learning Activities Undergone

Type of ULAs	Particulars	Details		
		Topic	Date	Requested CPE hours
Web-based	(1) Web-based Learning Modules (2) Viewing of programmes hosted on the web channel of ICAI			
Self-learning	Self-learning Modules and Courses (1) Audio-tapes/video-tapes. (2) Correspondence courses. (3) Computer based learning programmes			

Home study	Reading and Individual Home Study			
Discussion on Technical Issues	Group or Bilateral Discussion on Technical Issues			
Acting as Faculty	Acting as visiting faculty or guest faculty at various Universities/ Management Institutions / Institutions of National Importance			
Teleconferencing Programmes	Viewing CPE Teleconferencing Programmes without supervision of the POU			

Questionnaires/ Journals	Providing solutions to questionnaires / puzzles available on Web/Professional Journals			
Internal Training Programmes	Internal Training Programmes being organised by firms of Chartered Accountants with seven or more partners			
Total CPE Hours requested				

Undertaking

I, _____, (name of the Member) hereby declare that I have undergone the unstructured learning activities as indicated by me in this form above.

I also confirm that the information given by me for claiming CPE credit hours for each unstructured activity is correct.

Place :

Signature of the Member

Date :

Note : *Members may annex a separate sheet if the given format is not sufficient for filling in complete details*

Effective from 01-01-2017, the same can submitted online also. Please refer revised Clause 8.D.01

Chapter-5

CPE Advisory on Study Tours Abroad

CPE Advisory on Study Tours Abroad

Introduction:

- 1.0 The Statement on Continuing Professional Education issued by the Institute requires that the Continuing Professional Education Committee (CPEC) shall issue directions and other guidelines from time to time to enable program organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.
- 1.1 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 including opportunities to learn from best practices in other countries.
- 1.2 Central Committees, Regional Councils and Branches can organize educational tours abroad independently or jointly with each other with prior approval of the CPE Committee. CPE hours for such educational tours would be considered for approval by CPEC Secretariat on the basis of the learning activities involved during Study Tours abroad.
- 1.3. Protocols to be adhered to by the organisers
 - 1.3.1 The delegates of such Study Tours should invariably maintain the protocol in meeting with the counterpart(s) of ICAI, trade associations, Chamber of Commerce, Security Exchange, Central Banks or any other International governing body situated in that particular country.
 - 1.3.2 Central Committees, Regional Councils and Branches must intimate CPEC Secretariat regarding the full program details i.e. learning activities plus meetings with the counterparts of ICAI and others as specified in clause 1.3.1 above at least 1 month prior to proposed departure.
- 1.4 A minimum of 10 delegates who are members of the Institute of Chartered Accountants of India should form part of the Study Tour.
- 1.5 In the International Study tours, minimum 25% of speakers may be from that particular foreign Country so that the international exposure can be gained by participants. There shall be minimum 4 CPE hours programme per day during such tours. One extra day can be kept for local sightseeing etc. All expenditure shall be approved in advance by the Competent Authority. In no circumstances, any shortfall is allowed to be adjusted in the main account of concerned Programme Organising Unit. If done so, POU shall not be entitled to hold any CPE programme for next Six months. The organisers/functionaries (except the staff and speakers/guests) of the programme shall pay the cost as would be charged from other participants registered for such International Tours.

- 1.6 The Central Committee/ Regional Council/ Branch shall conduct the Study Tour on a self-financing basis and at the time of seeking approval of the programme from CPEC, budget of the same be also submitted (as revised and applicable from August, 2018 onwards).
- 1.7 The attendance must be uploaded by the Central Committees/ Regional Council/ Branches within 72 hours of return from the Study Tour.
- 1.8 A report on the learning of the foreign study tour should be submitted to the CPEC Secretariat within 1 month of the return in the prescribed format (attached) along with Audited Accounts of the Study Tour (as revised and applicable from August, 2018 onwards).

1.9 Effective Date

This advisory comes into effect from 1st January,2017.

Format of the Report to be submitted by Chairman of the Central Committee/ Regional Council/ Branch on the study tour undertaken by them

Report in respect of Study tour held from _____ to _____ at _____.

1 (a) Name of the Central Committee/Regional Council/Branch	
(b) Name of the Chairman	
(c) (i) Date of the Study Tour	
(ii) Date And Time of reaching the venue	
(iii) Date And Time of leaving the venue	
(iv) Date of Return to India	
(v) Date And Time of reaching India	

2. Details of the delegates on the Study Tour

Sl. No.	Name of the Delegate	Membership No.

3. The details of the learning activities performed

Days	Duration	Place	Topics discussed with details of speakers (Also enclose presentations made)

4.a) The details of other activities performed during the course of the study tour (including meeting with counterparts of the ICAI or any other authority of that particular country, if any).

b) If yes, whether the prior approval of the CPE Committee was obtained

5. Whether any presentation was made while meeting with any Authority of that particular country. If yes, please enclose a copy thereof.

6. What were the specific items on which delegates were able to acquire knowledge?

7. What are your suggestions after holding the study tour which you think, are or were of relevance to ICAI's work programme.

I hereby declare that the information given above is true to the best of my knowledge. I

also hereby declare that proper decorum has been maintained while on Study tour

I hereby further declare that the Study Tour was on a self financing basis.

Signature:

Name:

Date:

Chapter-6
Council Directions for Professionalisation of
Conduct of CPE Programmes
(Applicable from 1-1-2017)

**Council Directions for Professionalisation of Conduct of CPE Programmes
(Applicable from 1-1-2017)**

1. Every CPE Programme Organising Unit (POU) shall mandatorily keep minimum 1 CPE Hour Session on "Code of Conducts and Ethics" in atleast 3 CPE programmes in every calendar year (Total 3 CPE Hours).
2. A Continuing Professional Education (CPE) programme shall always start at the announced time and punctuality shall be adhered to. A Programme Organising Unit (POU) shall schedule a programme accordingly.
3. Every CPE Programme/Meeting should start with ICAI Motto Song which can be downloaded from ICAI website under the head "Overview" on the home page. POU's are also required to keep the written version of the Motto Song readily available during the events so that in case of any technical snag, the prior downloaded version is available and the written version can be read out.
4. Least amount of time shall be spent on formalities in CPE programmes.
5. In case Central or State Minister is gracing the CPE Programme being organized by the CPE Study Circle, the same shall be held under the aegis of concerned supervisory Branch/Regional Council.
6. Inaugural session shall be planned in such a way that there shall be no wastage of time. For half-day programme maximum 30 minutes and for one-day/more than one-day programme, maximum 1 hour time shall be allotted for Inaugural Session. The Vote of Thanks shall not be for more than 5 minutes.
7. A Council Member, who is a speaker or a Chairman in the technical session, shall not be seated in inaugural and valedictory sessions on the dais.
8. The number of persons on dais to be curtailed drastically to include only Branch Chairman, Central Council member or in his absence Regional Council Chairman/member and Chief Guest.
9. Introduction of President and Vice President shall not be done in any of the programmes. Standardised introduction may be briefly mentioned by Master of Ceremonies, if the occasion demands. Introduction be made of only the Chief Guest/Guest of Honour or invitees seated on the dais.
10. No wastage of time in CPE programme in introduction and reading bio-datas.
11. During technical sessions, other than the Chairman and speakers on the subjects/topics of the session, not more than two persons can be seated on the dais.
12. In one session, not more than 15 minutes time shall be allotted to all Central Council Members including the session Chairman. Mentioning names of all the functionaries sitting on the and off the dais shall be avoided to save time.

13. Not more than 1/3rd of the composition of resource persons/ speakers/ Chairmen shall be from amongst the Central Council in a programme. This restriction shall not apply in a situation where the Council member is on a visit to a place for a Committee meeting or where the total number of speakers is less than three in a programme.
14. In technical sessions, the speakers shall be given adequate time for presenting their papers and for interaction with the delegates. Accordingly, the number of speakers in a session and in the entire programme shall be fixed and regulated by the POU's/concerned Central committee of the ICAI.
15. Speakers from industry may also be encouraged in CPE programmes.
16. Programme Organising Units may at their discretion charge extra participation fee from the members who are coming for spot registration subject to a maximum of 25% of the participation fee for that particular programme.
17. Each Central Committee of ICAI will be allowed to organize One joint programme on relevant subjects/topics related to the CA Profession only with Central Government Ministries/Departments, Regulators, and State Government Ministries/Departments (for State laws only) preferably to be hosted by the Regional Council or Branch having 1000 or more members or branch located in a State Capitals as per the format to be designed by the CPE Committee(revised on 01.08.2018).
18. The number of National Conference, to be organized by each Central Committee of the Institute shall be restricted to 3 per Region which have to be hosted by the respective Regional Council or Branch having more than 1000 members and Branched in State Capitals. The Minimum number of participants in the programme shall not be less than 400. In the absence of minimum number of participation, no grant will be released to the concerned Regional Council/Branch.

However, considering past track records of Branches regarding quality of the programmes organized, number of participants attended matching with the required minimum number as per criteria for organizing National Conference, speaker details, etc. along with recommendation by a Central Council Member in writing justifying the branch for holding National Level event, Branch, having member strength below 1000, can also be considered as a special case for hosting National Conference subject to maximum 2 per region in each Calendar year.

19. A Committee of the Central Council cannot organize more than five CPE programmes in a region during one calendar year apart from organizing 3 National Conferences per region since CPE programmes are to be organized mainly by the Regional Councils/Branches/Study Circles and Chapters. Such CPE programme of the Committee of the Central Council shall always be hosted by Regional Council or a Branch concerned. The restriction in number of programmes shall not apply to workshops and training programmes organized by any Committee of the Central Council.
20. **Joint Programmes of Central Committees:** Not more than two Central Committees can join together to organize any one CPE Programme. Such programme would be counted for each of those Committees in the overall ceiling for a Committee in a year.

Where two Committees jointly organize a programme, only one person can be jointly nominated as the Convenor.

21. The travel cost of only the Chairman, Vice Chairman of the concerned Committee and the convenor of the programme, who is Council Member, shall be borne by the Institute. In case, both the Chairman and the Vice Chairman of the concerned Committee are not available for any programme organized by the Committee, Chairman of the concerned Committee may nominate one Council Member for that particular programme and his travel cost shall be borne by the Institute. The travel cost of all other Council members, who may be invited by the POU, shall be borne by the POU.
22. All Regional Councils and Branches shall conduct minimum one programme compulsorily in due consultation with Committee for Professional Accountants in Business & Industry (Non-Standing Committee of ICAI) so as to have better connect with the members in Industry. The proposal in this regard may be sent well in advance to the Committee for Professional Accountants in Business & Industry.
23. Mementos/gifts/shawls, etc. shall not be presented to the elected representatives of the Council/Regional Councils/Branches either in the programme or after the programme during any event. Non-compliance will attract de-activation of POU from the CPE Portal for at least next three months or for further period as the CPEC deems fit.
24. No gifts/presentaries shall be given to participants by whatever name called except programme kit containing background material, pad and pen. However, the items given by the sponsors can be part of the programme kit.
25. The organization of CPE Programme shall be avoided in temporary structures because of disturbances, noises which lack concentration.
26. For Residential Refresher Courses, there shall be minimum 4 CPE hours programme per day. Extra day(s) can be kept for sightseeing, etc. The organizers/functionaries (except staff and speakers/guests) shall pay the same fee as would be charged from other participants registered for RRC.
- 27. Serving/Consumption of Alcohol and/or Alcoholic/Tobacco based products are strictly prohibited in the CPE Programmes/Meetings organised by CPE POU - Regional Councils, Branches, Chapters Abroad, Central Committee, CPE Study Circles, CPE Study Chapters and CPE Study Groups. Non-compliance of the above direction is liable for necessary disciplinary action against concerned POU and/or person(s) involved.**
28. The style and design of stationery (including circulars) shall be uniform for all the POU (formats are to be provided by CPE Committee). To have the better governance and brand image, no alteration shall be allowed in such formats. If reported any deviation in the format(s), the concerned POU shall not be allowed to hold any CPE programme for next six months or for further period as the CPEC deems fit. If the POU still fails to comply with this requirement even after the completion of above period, the POU shall be deactivated.

29. Members' feedback on the faculties associated with the CPE programmes will be obtained by the respective POUs for each programme. Programme Organising Units will compile the feedback so received from the members, in a specified format to be made available at the CPE Portal, and will upload at CPE portal within 7 days of conclusion of CPE Programme. If the Programme Organising Unit fails to upload the feedback within 7 days, the concerned Programme Organising Unit shall be barred from uploading its next programme until it uploads the feedback of the previous programme at the CPE Portal.

The CPE Committee/CPEC Secretariat, if so desires, can also call for the hard copies of the feedback from the Programme Organising Units for a particular programme and/or can also call feedback directly from the participants.

30. In case of violation of any direction of the Council/Advisories/CPE guidelines/Norms, etc. where specific action to be taken by the CPE Committee has not been mentioned, the CPE Committee is authorized to take such action, as it deems fit out of the following:

- Concerned Regional Council/Branch may be debarred for 3-6 months or for further period as the CPEC deems fit for holding CPE programmes.
- While considering any Award of ICAI, 10 points may be deducted from the account of Concerned Regional Council/Branch.
- Study Circles/Study Chapters/Study Groups may be deactivated for 3-6 months or for further period as may be decided by the CPEC.

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Chapter-7
Policy Guidelines/Parameters for
Conducting Certificate Courses

Policy Guidelines/Parameters for Conducting Certificate Courses

1. Any Committee of the Council can conduct the Certification Course.

2. Announcement of the Course

Announcement of the course should be made at least three months prior to the beginning of the course. Announcement should be given in 'The Chartered Accountant' Journal, Website and the local newsletter of the Regional Councils and the branch. This exercise is required so that the participants, who are professionals, can plan their participation.

3. Selection of Venue for organizing the Certificate Course

There is no bar to organize the course at Institute's office, whenever it is available and appropriate. However, the respective Committee at its discretion may consider other venue including star hotels.

4. Background material:

- 4.1 All Committees organizing the certificate courses shall be under duty to provide the updated background material to each participant of the course. The background material shall be of the very good standards duly approved by the Committee.
- 4.2 The Background material should be prepared by the faculty who are experts in the topic. The same should be reviewed by another expert and the background material would be finalized by the Committee.
- 4.3 The Background material should be provided to the participants well in advance. The Background material should be standardized and be printed/ready before one month of launching the course. The Copy rights issues should be properly addressed to avoid any litigation. The author is required to give a declaration in a standard format taking responsibility about the copy right issue. The format is enclosed as **Annexure I. (The format is the same as our publication department is taking from the authors).**

- 4.4 The faculty of various sessions would be encouraged to provide their own background material to be distributed to the participants and these materials should be utilized to improve the background materials.
- 4.5 The decision of the Executive Committee taken from time to time with regard to payment of honorarium to the author for ICAI publications/background material may be followed in case of the Certificate Courses.

5. Prospectus

The prospectus should be concise, simple, informative and cost effective. The soft copy should be available on the website of the Institute which is freely downloadable. The prospectus should contain the details in the seriatim as per the performa attached as **Annexure II**.

6. Appointment of Coordinators and Directors:

There should be only one Coordinator of each course at each centre. To facilitate the accountability and effectiveness, officials of the Institute must be entrusted with this job. One elected Council member would be the Director for the Course at each centre. The Director & Coordinator would be appointed by the Committee.

7. Minimum number of participants

The minimum number of the participants should be 30-35 to bear the cost. The maximum number of the participants should not exceed 75.

8. Appointment and Honorarium of the faculty

- 8.1 To attract best faculty, honorarium to be paid to the faculty may range between Rs. 1,000 to 3,000 per hour depending upon the standing of the faculty, course and other rational aspects. The respective Secretariat should prepare a panel of faculty.
- 8.2 The respective Committees have to decide the qualification of the faculty depending upon the Course curriculum and the specialization required. This Faculty may be appointed as Speaker, Paper setter, evaluator of

Answer scripts as well as case study and author of background material. They may also be appointed to prepare PPTs as detailed in **Clause 9**.

- 8.3 As far as possible the faculty should be local based. In case, the faculty is from outside, the number of such faculties should be minimum and the outstation faculty should take more than one session to make the exercise cost effective. The Committee will bear the cost as per TA DA rules for Council Members.
- 8.4 Each faculty should be restricted to take the technical Sessions subject to a maximum of 6 hours in a particular batch. The Group was of the opinion that it would pave the way to explore the new faculties.
- 8.5 The entitlement to the faculties with regard to hotel accommodation would not exceed more than the entitlement applicable to the Regional Council/ Central Council Members.

9. Standardized Power-point Presentation:

The Course contents should be divided into various chapters. To avoid repetition the Committees should prepare broad guidelines on the basis of the Background Material which should be given to all the faculties to follow the same in sequence. The power-point Presentations should be prepared by the faculty on the basis of the broad guidelines and to be vetted by an expert. The Committee will approve the Power-point Presentations. If possible, a faculty meet be organized before the commencement of the course so as to avoid the repetition. These PPTs will just be guide to the faculty to cover the topic. The faculty can prepare his own PPTs to make the session more practical and to share his views.

10. Formalities like bouquet, memento, vote of thanks etc.

There should not be any formalities like introduction of speakers, welcome with bouquet, mementoes to the faculties, and/or vote of thanks. The profiles of the speakers be circulated amongst the participants well in advance so that the participants would get more time for effective learning.

11. Frequency and duration of the course

- 11.1 Each course should be held at least once in a year in each region, except where there are no taker for the course.

- 11.2 The course should be held on the weekends (i.e. Saturday and Sunday) from 10 AM to 5 PM or courses can be organized on consecutive days to facilitate outstation participants.
- 11.3 The duration of the course shall not be less than 5 days in any case. The maximum duration of the course should not exceed 100 hours.
- 11.4 75% of the time should be devoted in class room teaching/hands on training and 25% in case/self-study.

12. Registration Fees

- 12.1 The fees would help to meet the cost of the faculty, background material and also to ensure that the members who are enthusiastic toward the course would only attend the course.
- 12.2 Considering the contents and coverage of the certificate course, the time to be consumed and the arrangement as well as the remuneration to be paid to the Faculties by the respective committees, the fee to be charged from the participants shall be between Rs.15,000 to 50,000 per participant inclusive of Background Material Cost & first evaluation fees. In case, there is the need of Second evaluation, uniformly Rupees one thousand only shall be charged by the respective Committee.

13. Case Study by the participants and Group discussion

The case studies should be included in the background material as maximum as possible. There should also be one or two sessions on group discussions. The participants may also be encouraged to present case study either individually or in group.

14. Attendance

The minimum attendance for the course should be between 75-90%.

15. Examination/ Evaluation for the Certification Course

Every Committee who is organizing the Certificate course shall evaluate the participants through the examination process to be conducted by the respective Committee.

16. Honorarium for the Paper-setters, Evaluators of answer-scripts

The honorarium scale for the paper setters and evaluators for the Certification courses would be same as per the final CA examination fixed by the Examination Committee.

17. Standardised Format of the Certificate

A certificate of participation must be issued to the successful candidates by the respective Committees in the standardised format which is annexed as **Annexure III**.

18. CPE Hours

18.1 The participants of the Certification Courses would be eligible for CPE Hours under Structured Learning and Unstructured Learning as per the CPE Advisories on Structured Learning and Unstructured Learning.

18.2 The CPE hours credit will be granted to the participants on the date of completion of the course.

18.3 No proportionate CPE hours would be allowed to the participants.

18.4 The maximum CPE Hours may be as per the minimum requirement recommended by the CPE Committee for a Calendar year for the members in practice.

19. Permissibility & manner of mentioning Certificate/Diploma Courses on successful completion by the member

19.1 For Diploma Courses: Information Systems Audit (ISA), Post Qualification Diploma in International Taxation, Diploma in Insurance and Risk Management (DIRM), Management Accountancy Course (MAC)/Corporate Management Course (CMC)/Tax Management Course (TMC), International Trade Laws & World Trade Organisation (ITL & WTO)

It is clarified for information of the members that (Name of Diploma Course to be inserted) is a Diploma Course. On successful completion of this course, a member is entitled to use the letters " _____ (ICAI)" after his/her name to indicate that he/she has completed this (Name of the Post Qualification Course to be inserted) course conducted by the Institute of Chartered Accountants of India.

19.2 For Certificate Courses:

It is clarified for information of the members that (Name of Certificate Course to be inserted) is a Certificate Course. On successful completion of this course, a member is awarded a certificate to this effect. However, a certificate course does not grant any qualification, and therefore it should not be mentioned by the members as qualification along with their name.

20. Eligibility Criterion

The Members of ICAI and the Students who have qualified their CA final examinations but yet to obtain the membership number of the Institute shall be eligible to pursue the certificate course being organized by any of the committees of ICAI. However the students who have qualified their CA final examinations but yet to obtain the membership number of the Institute shall be eligible for examination/evaluation only after getting their membership number from the ICAI. None other than the above are eligible for participating for any of the certificate course.

21. Feedback form

21.1 Feedback from the participants should be obtained in the prescribed Feedback Form, which is attached as **Annexure IV**.

21.2 The compilation of the feedback form for each batch must be placed before the next scheduled meeting of the concerned Committee along with report of the Course Director in **Annexure V**.

22. Submission of Accounts

Accounts for each batch must be placed before the next scheduled meeting of the concerned Committee.



**Certificate for Intellectual Property Rights for
Certification Courses Background Material**

Date.....

This is to certify that all the contents of the Background Material titled _____ developed for the Committee/Department _____ are the original and relevant. I / we further certify that the contents of the above said Background Material have not been copied from any other source by me/ us. I/ we owe complete responsibility of originality of all the contents of the Background Material developed by me/us.

In case of any text matter etc. which has been reproduced in the above titled Background Material from any other source, the necessary permission with regard to its reproduction has been obtained as per the required procedure from the competent authority pertaining to the source.

In case of any legal issue arising out of the copy right infringement for the above titled Background Material, I / We shall be fully responsible.

Signature of the Author/s/Faculty/ies:
for the Background Material

Name/s of the Author/s/Faculties:

Address:

Contact Number:

Signature of the Secretary:

Format of the Prospectus

ICAI Logo

TITLE OF THE COURSE

Name of the Committee

ICAI VISION

SAMPLE

MISSION OF THE COMMITTEE

SAMPLE

**Course Details- Objective of launching of the Course,
Registration details, Fee Structure, hours involved, etc.**

SAMPLE

Course Contents

SAMPLE

Registration no.:
Batch:
Year:



ANNEXURE III

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CERTIFICATE COURSE ON _____

Certificate

This is to certify that CA. _____ son/daughter of _____

Membership No. _____ has successfully completed the course on _____

Conducted by the Committee on _____

of the Institute of Chartered Accountants of India.

Place: _____	Secretary	Chairman	President
Date: _____	(ICAI)	(Name of Committee)	(ICAI)

ANNEXURE IV

**STANDARDISED FEEDBACK FORM
on
CERTIFICATE COURSE on**

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA.

Details of Yours (If convenient please share)

Name :

Membership No.:

1. a) What were your expectations from this course :

b) Whether the same has been fulfilled and if yes, to what extent :

2. Please indicate your assessment on the following aspects of the Course:

(i)	Course Curriculum:	<input type="checkbox"/> Excellent	<input type="checkbox"/> Good	<input type="checkbox"/> Moderate	<input type="checkbox"/> Poor
(ii)	Background Material	<input type="checkbox"/> Excellent	<input type="checkbox"/> Good	<input type="checkbox"/> Moderate	<input type="checkbox"/> Poor
(iii)	Quality of conducting the Course including the evaluation test:	<input type="checkbox"/> Excellent	<input type="checkbox"/> Good	<input type="checkbox"/> Moderate	<input type="checkbox"/> Poor
(iv)	Quality of food and other logistic support including the venue(s)	<input type="checkbox"/> Excellent	<input type="checkbox"/> Good	<input type="checkbox"/> Moderate	<input type="checkbox"/> Poor

Any further suggestions on any of the aforesaid aspects:

3. Any other topic to be included or deleted from this course :
4. Any suggestion on mode of teaching/ presentation/ interaction:
5. Will you recommend this course to your professional friends and if yes, the reasons:
6. Your suggestions to make this course more effective:
7. Your suggestions on the case study, if any, presented either individually or in group

General (You can use a separate sheet wherever required)

Feedback on Faculty (After Everyday)

1. Faculty Name

(i) _____

Excellent

Good

Moderate

Poor

(ii) _____

Excellent

Good

Moderate

Poor

(iii) _____

Excellent

Good

Moderate

Poor

(iv) _____

Excellent

Good

Moderate

Poor

ANNEXURE V

FORMAT OF CONSOLIDATED REPORT

CONSOLIDATION OF FEEDBACK (To be prepared by office)

1. Faculty Name

		<u>SCORE</u>			
		Excellent	Good	Moderate	Poor
(i)	_____	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(ii)	_____	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(iii)	_____	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(iv)	_____	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

2. Please indicate your assessment on the following aspects of the Course:

		<u>SCORE</u>			
		Excellent	Good	Moderate	Poor
(ii)	Course Curriculum	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(i)	Background Material	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(ii)	Quality of conducting the Course including the evaluation test:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(iii)	Quality of food and other logistic support	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

3. List of Important Comments/Suggestions

I. _____

II. _____

III. _____

IV. _____

V. _____

Chapter-8

Guidelines for Inviting the Dignitaries

Guidelines for inviting the dignitaries (Chartered Accountants at the influential positions, Central/State level Ministers as well as officials/bureaucrats at Central/State levels) to participate in the Seminars/ Conference organized by the Programme Organising Units of the Institute

1. To obtain the details of dignitaries (Chartered Accountants at the influential positions, Central/State level Ministers as well as officials/bureaucrats at Central/State levels).
2. To maintain Public Relations with Central/State level Ministers as well as senior officials/bureaucrats at Central/State levels to eliminate the perceived barrier between the Institute and the bureaucrats.
3. To maintain proper decorum while inviting Chartered Accountants at the influential positions, Central/State level Ministers as well as senior officials/bureaucrats at Central/State levels to the programmes.
4. To ensure the involvement of Central/Regional Council Members/Branch Chairmen in line with the dignitaries (as mentioned above) invited.
5. To fix the date and venue of the programme well in advance.
6. To screen the faculty so that there are no variations in standards of delivery.
7. To distribute standardized background material in these programmes.
8. To have a reasonable level of participants to motivate the dignitaries (as mentioned above) and enable the participants to get the maximum benefits from experience and expertise shared by the dignitaries.
9. To ensure that the programmes shall always start at the announced time and punctuality shall be adhered to.
10. Introduction of dignitaries (as mentioned above) should be made as the occasion demands.

Chapter-9
Guidelines for holding Regional Conference
and Sub-Regional/State Level
Conference

Guidelines for holding Regional Conference and Sub-Regional/State Level Conference (As revised on 5-4-2018)

For Regional Conference:

Regional Conference can be organized by Regional Councils only once in a year in their respective regions. The Regional Conference shall be of minimum two days duration, having at least 2 technical sessions per day (for 6 hours programme) and minimum of 9 hours of CPE Credit and the minimum no. of participants shall not be less than 300.

For Sub-Regional/State-Level Conference:

1. Each Regional Council can organize any one of State Level or Sub-Regional Conference in each State of the Region during a Calendar year.
2. The minimum no. of participants shall not be less than 250.
3. The Programme shall be organized by respective Regional Councils of the Institute. The host of the programme can only be any Branch having more than 750 members or Branch in State Capital. If such Branch or Branch State Capital is unable to host the programme, the Chairman of respective Regional Council may decide to host the programme by any other branch, giving priority to the branch having higher membership strength.
4. The faculty shall preferably be from the region concerned.
5. The participation shall preferably be from more than 2 states of the concerned region.
6. (a) If the hosting branch has more than/equal to 1000 members, the programme shall be for minimum two days duration with 9 hours of CPE Credit.

(b) If the hosting branch has less than 1000 members, the programme can be for one day duration with minimum 6 hours of CPE Credit.

Exceptions to the above parameters in all the above cases shall only be with the approval of the CPE Committee

Chapter-10
Parameters for granting the Status of
National Conference and International
Conference

Parameters for granting the Status of National Conference and International Conference as applicable to all programmes having CPE Credit to be organized by the Central Committees of the ICAI (Applicable from 01-01-2017)

NATIONAL CONFERENCE

1. The Programme shall be organized by the Central Committees of the Institute. The host of the programme can only be Regional Council or any Branch having more than 1000 members and Branches in State Capitals.
2. The faculty shall preferably be from the region concerned as well as from other regions.
3. The minimum no. of participants in the programme shall preferably not be less than 400.
4. The participation shall preferably be from more than 3 states outside the region.
5. The Programme shall be for more than one day duration, having at least 2 technical sessions per day and minimum of 9 hours of CPE Credit.
6. The Background material pertaining to each technical session must be circulated to the participants. A copy of the Background material so distributed must be sent to the CPE Secretariat along with a soft copy for uploading at the CPE Portal.
7. A Committee of the Central Council can organize three such programmes in each a region during a calendar year which has to be hosted by the Regional Council and/or any Branch having more than 1000 members and Branches in State Capitals.

However, considering past track records, number of participants attended the programmes held earlier with speaker details, etc. along with recommendation by a Central Council Member in writing justifying the branch for holding National Level event, Branch having member strength below 1000 can also be considered for hosting National Conference subject to maximum 2 per region in each Calendar year.

8. In the absence of minimum number of participation, no grant will be released to the concerned Regional Council/Branch.

INTERNATIONAL CONFERENCE

1. The Programme shall be organized under the auspices of the International Affairs Committee of the ICAI only.
2. There shall be a participation of some international professional bodies wherever deemed necessary.
3. The Minimum No. of participants in the programme shall preferably be 500.
4. At least 2% of participants shall be from outside India.
5. At least, 1/3rd of the speakers/Chairmen of technical sessions shall be from outside India.
6. The Programme shall be of minimum 2 days duration, having at least 2 technical sessions per day.
7. The Background material pertaining to each technical session must be circulated to the participants. A copy of the Background Material so distributed must be sent to the CPE Secretariat along with a soft copy.

Exceptions to the above parameters in all the above cases shall only be with the approval of the CPE Committee

Chapter-11
Guidelines on Webcasts being organised by
the Committees of the Council on CPE
Programmes

Guidelines on Webcasts being organised by the Committees of the Council on CPE Programmes

- (i) In the normal course only one Webcast in a month may be organized by any Committee of the Council other than CPE Committee. If any Committee intends to organize more than one webcast, it may seek prior approval of the Management Committee / CPE Committee.
- (ii) The topics selected for Webcast shall be relevant to the domain of the particular Committee of the Council.
- (iii) The Webcast may be organized by the Committees of the Council only in association with the CPE Committee. Alternatively,

If considered, to organize the one monthly Webcast exclusively by the Committee, then prior intimation shall be made to CPEC Secretariat. In the case of any clash in timings/dates of Webcasts by various Committees, suitable adjustments as desired by CPEC may be made by the respective Committees and the decision of CPEC in this regard shall be final.
- (iv) The duration of the Webcast shall be of two hours only. Any deviation may be pre-approved by Management Committee / CPE Committee/ President.
- (v) Only two speakers may be kept on any technical topic(s) in a Webcast.
- (vi) If both the speakers are from same location, Webcast may preferably be arranged from that location so as to reduce the cost of travel etc. subject to technical feasibility. However, it may be ensured that cost of such programme does not exceed the cost of conducting such webcast at HO/DCOs.
- (vii) Webcasts shall be broadcasted only through *icaitv*.
- (viii) The Committees of the Council shall avail the services of pre-approved vendor(s) at pre-fixed rates/cost to the extent possible unless approved otherwise by the Management Committee/CPE Committee/President.
- (ix) Not more than two mass SMSs and maximum three mass e-mails shall be sent for organizing of one Webcast unless otherwise approved by the Management Committee/CPE Committee/President.
- (x) During Webcast, other than the speakers, Council Members, Regional Council Members and if it is organized from the location of any Branch, the Chairman and Secretary of the Branch only should be present at any time during the webcast.
- (xi) If any deviation is noted from the set/approved guidelines, no CPE credit may be given for such Webcasts.



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