

### 8. Unstructured CPE Learning Activities

#### 8.A Introduction

8. A.01 The CPE learning activities, which are eligible for CPE Credits are divided into Structured and Unstructured Learning Activities (ULAs). This Advisory is meant as guidance and direction to the members who want to avail CPE Credits through ULAs
- 8.A.02 As per the Statement on CPE, the indicative list of Unstructured CPE Learning Activities that are eligible for CPE Credit is as follows:
- Web-based learning modules (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.”*
  - Self-learning modules and courses (use of audiotapes, videotapes, correspondence courses, computer based learning programmes)
  - 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.
  - Group or bilateral discussion on technical issues
  - Acting as visiting faculty or guest faculty at the various Universities / Management Institutions / Institutions of National Importance
  - Participation in CPE Teleconferencing Programmes without the supervision of the POU
  - Providing solutions to questionnaires / puzzles available on Web / Professional Journals
  - Internal Training Programmes being organised by firms of Chartered Accountants having seven or more partners
- 8.A.03 The Members would be required to fulfill the documentation requirements as mentioned in this advisory, to avail respective CPE Credits. 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 Hours Credit for the ULAs undergone by them.

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

8.B.01 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 Self-Declaration Form**

8.C.01 The Self Declaration Form has to be completely filled in and signed by the members.

8.C.02 The Members are required to indicate the time devoted to the ULAs in the areas that are related or relevant to the profession, in the Self Declaration Form.

8.C.03 A blank Self-Declaration Form would be sent to the members along with the Membership Fee Circular. The same could also be downloaded by the members from the CPE Portal.

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

8.D.01 The members are required to submit their Self-declaration in the form enclosed as **Annexure-I**, once in a year before 31<sup>st</sup> May, to avail the CPE Hours Credit for the ULAs undergone by them in the previous year. These forms would have to be submitted to the concerned Decentralized Offices. The members could also submit the same to the Sub-Decentralized Offices for onward submission to the concerned Decentralized Offices.

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

- 8.E.01 The Decentralized Offices of the Institute are entrusted with the task of monitoring and recording the CPE hours Credit for the ULAs. On the basis of Self Declaration submitted by the Members, the concerned Decentralized Offices would enter the CPE Hours Credit on the CPE Portal under the Head 'Unstructured Learning Activities (ULAs)'. The necessary provision for recording the CPE Hours for the ULAs has been provided on the CPE Portal.

## Annexure I

### Self-Declaration Form to avail CPE Hours Credit for Unstructured Learning Activities For the Calendar Year \_\_\_\_\_

**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	Web-based Learning modules			
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	Participation in 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.*