

20:75:04:00. (Effective through June 30, 2019) Definitions. Terms used in this chapter mean:

(1) "Advanced," learning activity level that describes programs most useful for individuals with mastery of the particular topic. This level focuses on the development of in-depth knowledge, a variety of skills, or a broader range of applications. Advanced level programs are often appropriate for seasoned professionals within organizations; however, they may also be beneficial for other professionals with specialized knowledge in a subject area;

(2) "Basic," learning activity level that describes the program level most beneficial to a CPA or PA new to a skill or attribute. These individuals are often at the staff or entry-level in organizations, although such programs may also benefit a seasoned professional with limited exposure to the area;

(3) "Continuing professional education" or "CPE," an integral part of the lifelong learning required of a CPA or PA to provide competent service to the public. The set of activities that enables a CPA or PA to maintain and improve their professional competence;

(4) "CPE credit," fifty minutes of participation in a learning activity. A one-half CPE credit increment, equal to 25 minutes, is permitted after the first credit has been earned in a given learning activity;

(5) "CPE program sponsor," an individual or organization responsible for setting a learning objective, facilitating the delivery of a program of study that meets the requirements of this chapter and that achieves the stated learning objective, and maintains the documentation required by board standards as outlined in chapter 20:75:04. The term, CPE program sponsor, may include associations of accounting professionals, as well as employers who offer in-house programs;

(6) "CPE program developer," an individual or organization responsible for the development of a course of study designed to meet a proscribed learning objective;

(7) "Evaluative feedback," specific response to incorrect answers to questions in self-study programs explaining why that specific answer is wrong. Unique feedback must be provided for each incorrect response, as each one is likely to be wrong for different reasons;

(8) "Group program," an educational process designed to permit a participant to learn a given subject through interaction with an instructor and other participants either in a classroom setting, conference setting, or by using the internet;

(9) "Independent study," educational process designed to permit a participant to learn a given subject under a learning contract with a CPE program sponsor;

(10) "Informal continuing professional education," continuing professional education offered by an organization not in the business of providing continuing professional education, which contributes to, increases, or maintains competency levels of CPAs and PAs;

(11) "Instructional methods," delivery strategies such as case studies, computer-assisted learning, lectures, group participation, programmed instruction, teleconferencing, use of audiovisual aids, or work groups employed in group self-study, independent study programs, or other innovative programs;

(12) "Intermediate," learning activity level that builds on a basic program most appropriate for a CPA or PA with detailed knowledge in an area. Such individuals are often at the mid-level within the organization, with operational and/or supervisory responsibilities;

(13) "Internet-based programs," a learning activity through a group program or self-study program that is designed to permit a participant to learn the given subject matter via the internet;

(14) "Learning activity," an educational endeavor that maintains or increases professional competence;

(15) "Learning contract," a written contract signed by an independent study participant and a qualified CPE program sponsor prior to the commencement of the independent study, that specifies the nature of the independent program and the time frame over which it is to be completed, specifies that the output must be in the form of a written report to be reviewed by the CPE program sponsor or qualified person selected by the CPE program sponsor and outlines the maximum CPE credit to be awarded for the independent study program, limiting credit to actual time spent;

(16) "Learning objectives," specifications on what participants should accomplish in a learning activity. Learning objectives must be useful to program developers in deciding appropriate instructional methods and allocating time to various subjects;

(17) "Learning plans," structured processes that assist a CPA or PA in guiding their professional development. They are dynamic instruments used to evaluate and document learning and professional competence development. This may be reviewed regularly and modified as a CPA's and PA's professional competence needs change. Plans include:

- (a) A self-assessment of the gap between current and needed knowledge, skills, and abilities;
- (b) A set of learning objectives arising from this assessment; and
- (c) Learning activities to be undertaken to fulfill the learning plan;

(18) "Non-group," programs include self-study programs, independent study programs, service as an instructor, lecturer, or discussion leader, or publishing of articles, books, or continuing professional education programs;

(19) "Overview," learning activity level that provides a general review of subject area from a broad perspective. These programs may be appropriate for professionals at all organizational levels;

(20) "Personal development," a field of study that covers such skills as communication, managing the group process, dealing effectively with others, interviewing, counseling, and career planning;

(21) "Pilot test," sampling of at least three independent individuals representative of the intended participants to measure the representative completion time to determine the recommended CPE credit for self-study programs;

(22) "Principal place of business," as defined in SDCL 36-20B-1;

(23) "Professional competence," having requisite knowledge, skills, and abilities to provide quality services as defined by the technical and ethical standards of the profession. The expertise needed to undertake professional responsibilities and to serve the public interest;

(24) "Program of learning," a collection of learning activities that are designed and intended as continuing professional education that comply with the standards;

(25) "Reinforcement feedback," specific responses to correct answers to questions in self-study programs. Such feedback restates why the answer selected was correct;

(26) "Self-study program," an educational process designed to permit a participant to learn a given subject without major involvement of an instructor. Self-study programs use a pilot test or word count formula;

(27) "University or college," shall mean an accredited institution as described in § 20:75:02:12;

(28) "Update," a learning activity level that provides a general review of new developments. This level is for participants with a background in the subject area who desire to keep current;

(29) "Word count formula," a method used to determine the recommended continuing professional education credit for self study programs that uses a formula including word count of learning material, number of questions and exercises, and duration of audio and video segments.

(Effective July 1, 2019) Definitions. Terms used in this chapter mean:

(1) "Advanced," learning activity level that describes programs most useful for individuals with mastery of the particular topic. This level focuses on the development of in-depth knowledge, a variety of skills, or a broader range of applications. Advanced level programs are often appropriate for seasoned professionals within organizations; however, they may also be beneficial for other professionals with specialized knowledge in a subject area;

(2) "Basic," learning activity level that describes the program level most beneficial to a CPA or PA new to a skill or attribute. These individuals are often at the staff or entry-level in

organizations, although such programs may also benefit a seasoned professional with limited exposure to the area;

(3) "Blended learning program," an educational program incorporating multiple learning formats;

(4) "Continuing professional education" or "CPE," an integral part of the lifelong learning required of a CPA or PA to provide competent service to the public. The set of activities that enables a CPA or PA to maintain and improve their professional competence;

(5) "CPE credit," fifty minutes of participation in a learning activity. A one-half CPE credit increment equals 25 minutes and a one-fifth CPE credit increment equals 10 minutes;

(6) "CPE program sponsor," an individual or organization responsible for setting a learning objective, facilitating the delivery of a program of study that meets the requirements of this chapter and that achieves the stated learning objective, and maintains the documentation required by board standards as outlined in chapter 20:75:04. The term, CPE program sponsor, may include associations of accounting professionals, as well as employers who offer in-house programs;

(7) "CPE program developer," an individual or organization responsible for the development of a course of study designed to meet a proscribed learning objective;

(8) "Evaluative feedback," specific response to incorrect answers to questions in self-study programs explaining why that specific answer is wrong. Unique feedback must be provided for each incorrect response, as each one is likely to be wrong for different reasons;

(9) "Group program," an educational process designed to permit a participant to learn a given subject through interaction with an instructor and other participants either in a classroom setting, conference setting, or by using the internet;

(10) "Independent study," educational process designed to permit a participant to learn a given subject under a learning contract with a CPE program sponsor;

(11) "Informal continuing professional education," continuing professional education offered by an organization not in the business of providing continuing professional education, which contributes to, increases, or maintains competency levels of CPAs and PAs;

(12) "Instructional methods," delivery strategies such as case studies, computer-assisted learning, lectures, group participation, programmed instruction, teleconferencing, use of audiovisual aids, or work groups employed in group self-study, independent study programs, or other innovative programs;

(13) "Intermediate," learning activity level that builds on a basic program most appropriate for a CPA or PA with detailed knowledge in an area. Such individuals are often at the mid-level within the organization, with operational and/or supervisory responsibilities;

(14) "Internet-based programs," a learning activity through a group program or self-study program that is designed to permit a participant to learn the given subject matter via the internet;

(15) "Learning activity," an educational endeavor that maintains or increases professional competence;

(16) "Learning contract," a written contract signed by an independent study participant and a qualified CPE program sponsor prior to the commencement of the independent study, that specifies the nature of the independent program and the time frame over which it is to be completed, specifies that the output must be in the form of a written report to be reviewed by the CPE program sponsor or qualified person selected by the CPE program sponsor and outlines the maximum CPE credit to be awarded for the independent study program, limiting credit to actual time spent;

(17) "Learning objectives," measurable outcomes that participants should accomplish in a learning activity. Learning objectives must be useful to program developers in deciding appropriate instructional methods and allocating time to various subjects;

(18) "Learning plans," structured processes that assist a CPA or PA in guiding their professional development. They are dynamic instruments used to evaluate and document learning and professional competence development. This may be reviewed regularly and modified as a CPA's and PA's professional competence needs change. Plans include:

(a) A self-assessment of the gap between current and needed knowledge, skills, and abilities;

(b) A set of learning objectives arising from this assessment; and

(c) Learning activities to be undertaken to fulfill the learning plan;

(19) "Nano learning program," a tutorial program designed to permit a participant to learn a given subject in one-fifth CPE credit increments through the use of electronic media (including technology applications and processes and computer-based or web-based technology) and without interaction with a real-time instructor. A nano learning program differs from a self-study program in that it is typically focused on a single learning objective and is not paper-based. A nano learning program is not a group program. Nano learning is not a substitute for comprehensive programs addressing complex issues;

(20) "Non-group," programs include self-study programs, independent study programs, nano learning program, service as an instructor, lecturer, or discussion leader, or publishing of articles, books, or continuing professional education programs;

(21) "Overview," learning activity level that provides a general review of subject area from a broad perspective. These programs may be appropriate for professionals at all organizational levels;

(22) "Personal development," a field of study that covers such skills as communication, managing the group process, dealing effectively with others, interviewing, counseling, and career planning;

(23) "Pilot test," sampling of at least three independent individuals representative of the intended participants to measure the representative completion time to determine the recommended CPE credit for self-study programs;

(24) "Principal place of business," as defined in SDCL 36-20B-1;

(25) "Professional competence," having requisite knowledge, skills, and abilities to provide quality services as defined by the technical and ethical standards of the profession. The expertise needed to undertake professional responsibilities and to serve the public interest;

(26) "Program of learning," a collection of learning activities that are designed and intended as continuing professional education that comply with the standards;

(27) "Reinforcement feedback," specific responses to correct answers to questions in self-study programs. Such feedback restates why the answer selected was correct;

(28) "Self-study program," an educational process designed to permit a participant to learn a given subject without major involvement of an instructor. Self-study programs use a pilot test or word count formula;

(29) "University or college," shall mean an accredited institution as described in § 20:75:02:12;

(30) "Update," a learning activity level that provides a general review of new developments. This level is for participants with a background in the subject area who desire to keep current;

(31) "Word count formula," a method used to determine the recommended continuing professional education credit for self study programs that uses a formula including word count of learning material, number of questions and exercises, and duration of audio and video segments.

Source: 31 SDR 97, adopted December 17, 2004, effective July 1, 2005; 35 SDR 305, effective July 1, 2009; 39 SDR 33, effective September 5, 2012; 41 SDR 111, effective January 19, 2015; 45 SDR 84, effective December 20, 2018.

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