

Guidelines for CPE Outsourcing

(Approved by Council on 2063 Fagun 30)

1. Background

The continuing development of professional competence involves a program of lifelong educational activities. Continuing Professional Education (CPE) is the term used to describe the educational activities that assist members to achieve and maintain the required quality in the professional services that they render.

The undertaking of continuing professional education is compulsory for members of the Institute of Chartered Accountants of Nepal (ICAN) holding the Certificate of Practice COP. ICAN has been organizing the CPE program relating to accounting profession, since Shrawan 01, 2061 (July 16, 2004) inside and outside the Kathmandu Valley for its members. Earning of necessary CPE hours enables the members to renew their COP every year and update their knowledge of contemporary issues.

Need for outsourcing the CPE activities has been felt to improve on its quality as well as relieving the administrative force of the Institute from this type of regular courses which can be managed by eligible institutions operating in Nepal.

It should be the endeavor of the Programme Organizing Units (POUs) to continuously improve the quality of CPE Programmes so that the members can recognise the changes in economy / business and organization structures, developments in information technology and telecommunications, new government policies, globalization of business and competitive pressure. Further, the POUs should enable our members to recognise the path to success by adapting to the changes, knowledge management and acquiring skills to work with future environment influenced by technological and other changes through the conduct of quality CPE Programmes.

2. Structure of CPE

CPE learning activity can be structured as either

- Lecture Series
- Seminar/Conference
- Workshops/Residential Programme
- Convention
- Panel Discussion
- Training
- Any other programmes which enhance CPE learning

- 2.1 Lecture Series are preferable – with actual duration of not more than two hours – for a topic for which members need updating. Desirably these lecture series have to be addressed by one or two resource persons who have command over the topic.
- 2.2 Seminar/Conferences are preferable – with more than six hours duration (full day or more) – for topics / issues on which members have to develop new competencies (other than their core competencies). These types of CPE Programmes should be highly interactive and participative. Real life cases have to be taken up and discussed thoroughly to enable the members to develop enough insights about the issues involved and find out appropriate solutions under the guidance and supervision of the resource persons.
- 2.3 Workshops / Residential Programs are preferable – usually with more than 6 hours duration (full day or more) – for topics/issues on which members have to develop their core competencies in line with the current developments. These types of CPE Programmes should be highly interactive and participative. Case Study approach is best suited for these types of CPE Programmes and the topics have to be taken up and discussed in detail to enable the members to develop enough insights about the issues involved and find out appropriate solutions under the guidance and supervision of the resource persons.
- 2.4 Conventions – preferably full day – have to devote on issues of contemporary nature on which members have to develop their competencies further. In other words, these conventions should provide a bird’s eye view on contemporary issues on which the POUs should try to conduct more CPE Programmes of other structures to fully disseminate the required knowledge among the members of the Institute.
- 2.5 Panel Discussions – with a 2-4 hours duration – are preferable for hearing views on a particular topic from experts from different walks of life or background on the same issue.

Attributes of different types of CPE learning activities can be summarized as follows:

Structure of CPE learning activity	Duration	Objective	No. of resource persons	Nature
Lecture series	90 to 120 minutes’ lecture session. Not more than 4 lecture series per day	Updating the members on a particular topic.	One or two persons expertise in particular topic	Question & Answer session at the end of lecture series
Seminar/Conference	More than six hours (full day or more)	Awareness arising new Contemporary issues.	As per the requirement	Interactive & participating approach
Workshops/Residential Programs	More than six hours (full day or more)	Developing <i>core competencies</i> on the topics/issues of the contemporary nature	As per the requirement	Interactive, participative and case study approach

Conventions	Preferably full day	Sharing of experience/ knowledge/ information on national & international on the topics/issues of the contemporary nature	As per the requirement	at the end of each session
Panel discussions	2-4 hours	Learning from <i>experts</i> on a particular topic	As per the requirement	Question & Answer session at the end of discussion
Training	More than six hours (full day or more)	<ul style="list-style-type: none"> • Conceptual framework • Illustrations • Thorough & Practical Knowledge 	As per the requirement	Interactive, participative and case study approach

3. How to Apply?

Interested registered entity (see specific guidelines below for details) can apply in the Form attached herewith (FORM 1) along with the Proposal to organize the CPE Activity (hereafter called as Programme Organizing Unit (POU)) and relevant documents. The final acceptance of such proposal is however subject to the decision of the CPE Committee.

4. Specific Guidelines

4.1 Eligible entity

Entity, including proprietorship firms, registered as per the rules and regulations of the Government of Nepal with at least two years experience in organizing activities of similar nature or providing consultancy services related to accounting profession provided that at least one of the members or promoters of such organization is a practicing member of the ICAN or members not in practice or other who holds at least post graduate in management and is involved in accounting profession and that the period of such engagement is not less than five years are eligible to apply for and conduct CPE programme.

4.2 Infrastructure, logistics and resources

The potential POU's should have arrangement for sufficient infrastructure, logistics and resources (hall, laptop, presentation equipment, audio systems, etc.) to ensure the successful organization of learning activity. Further it should have an appropriate information system (both computerized and manual) to maintain up-to-date record of participants, courses offered and report to CPE Cell as per its requirement.

4.3 Topics

The topics of CPE learning activity should be relevant to accounting profession and should include but not limited to:

- Nepal Accounting Standards
- Nepal Standards on Auditing
- Code of Ethics
- Income Tax and Value Added Tax
- Corporate Laws
- Information Technology
- Financial Management
- Securities Market
- World Trade Organization
- Audit of Cooperatives
- Audit of local government, NGO's and INGO's

The syllabus for above topics should be contemporary and should be approved by CPE Committee.

4.4 Conditions regarding Background Materials

The background materials should be prepared in advance by the POU and submitted to CPE for approval before circulation to participants for every CPE Programme.

4.5 CPE Programme Delivery Mechanism

The CPE Programmes should adopt appropriate learning methodologies and technologies to achieve the objectives of CPE Programmes and to aid meeting the expected outcomes of such CPE Programme. Use of modern equipment and facilities should be made to improve on quality of service delivery system and achievement of objectives.

5. CPE Credit

Where appropriate the CPE Committee shall allocate the CPE hours as per the CPE guidelines (available from CPE Cell). However it reserves the power to grant lower /higher CPE credits than based on the CPE guidelines as per the merit of the requested programmes or subjects.

6. Reporting to CPE Committee

The potential POU's shall report (in the prescribed FORM 2 and FORM 3) to CPE Cell (both in hard copy and soft copy), within 2 working days from the completion of such activity. Delay of reporting for two or more than two activities would lead the potential POU's to the termination of contract of organizing CPE program. The reporting shall include in detail about the actual number of participants along with their attendance (pre or post classes) and feedback form. List of resource persons used and topics covered should also be sent along with the above forms.

7. Monitoring/Inspection of Activity

CPE Monitoring Committee (MC) will monitor the **CPE learning Activity** conducted by various POU's as per these guidelines. CPE MC shall prepare its report and submit to the CPE Committee for necessary action.

It is the duty of concerned POU's to respond to any queries made by visiting CPE MC representative, allow verification of records and documents and obtain evidence in any form deemed necessary by CPE MC representative.

Failure to provide information and/or evidence required by the POU would lead to the termination of contract of organizing CPE program.

8. Affiliation & Processing Fees

The Potential POU's shall be liable to two types of fees

i. **Affiliation fees** of Rs 5,000 shall be charged on the date of signing the agreement. A renewal fee Rs. 2,500 shall be charged per CPE calendar year.

ii. **Processing fees** of NRs 500 per participant for 20 Credit hour (i.e. Rs.25 per Credit Hour) shall be payable to ICAN before issuance of CPE Certificates.

9. Prior Approval from CPE Committee

Before announcing/commencing any program, POU's shall have to obtain approval from CPE Committee.

10. Others

Details about the other issues can be had from CPE Cell.

FORM 1

Form for Pre-approval for CPE Programmes

Name of the POU :

To,
Coordinator
CPE MC
ICAN

Dear Sir,

Sub: Request for CPE Credit for Programme

We are organizing a CPE Programme, the details of which are as under:

Title	
Date(s)	
Venue	
Topics to be covered and duration of the Technical Sessions	
Details of learning objectives, programme design, learning technology, sources of background materials	
Name of the faculty and brief profile	
No. of CPE credit hours requested for	

We undertake:

1. To strictly adhere to the proposals given above.
2. To announce the CPE credit only upon receipt of the confirmation from the CPE Committee, ICAN in this regard.

We request you to kindly arrange to intimate the applicable CPE Credit hours for the members of the Institute who will be attending the above programme.

Thanking you

Yours Faithfully,

Signature _____

(Name of the Office Bearer/Officer)

FORM 2

Form for CPE Attendance Record

Name of the POU :

Details of the Programme :

Date :

Topic :

Time :

CPE Credit : _____ Hours

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

FORM 3

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

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

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

4. How were the arrangements made by the POU for the CPE Programme ?

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

* Kindly put tick marks wherever boxes have been provided.

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

i) Yes ii) No

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

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

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

(i)		
(ii)		
(iii)		

8. Kindly indicate how effective were the following sessions/topic to you

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

Name, Membership number and address:
(Optional)

Note: A Summary Sheet containing the overall rating of the course and performance of resource persons shall be prepared and sent to the CPE Cell.

Agreement
Between
The Institute of Chartered Accountants of Nepal
&
.....

This agreement is made between **The Institute of Chartered Accountants of Nepal (ICAN)** duly represented by its Mr., hereafter called the "First Party" and duly represented by its Mr., hereinafter called the "Second Party"

This agreement is executed to provide **Continuing Professional Education (CPE) Training** to the members of the First Party by the Second Party under a pilot project for this CPE calendar year. The Second Party is desirous to take and conduct the training as per the prescribed guidelines issued by the First Party, and these guidelines shall form integral part of this Agreement.

The parties hereto agree that:

1. The Second Party shall not commence the CPE training without prior consent received from the First Party.
2. The First Party agrees to grant the CPE training requested within 7 (seven) days from the date of application received from the Second Party.
3. The Second Party shall have to obtain approval of ICAN about the suitability and quality of logistic requirement before conducting the CPE Training.
4. The Second Party shall have to comply with the Guidelines for CPE Outsourcing provided by the First Party.

5. The Second Party shall have to provide necessary information and details on demand by the supervisors deputed by the First Party.
6. The Second Party shall submit reports as per Guidelines for CPE Outsourcing to the First Party within two working days of completion of training/activity to the First Party.
7. The First Party shall issue the CPE certificates to the Second Party after the First Party receives the processing fee from the Second Party.
8. During this pilot phase, the Second Party shall conduct at least 2 CPE Training one within and another outside valley and the total number of participants trained during this phase shall not be less than 200.
9. The Second Party shall not charge the training fees more than the existing training fee charged by ICAN.
10. The Second Party shall obtain approval of advertisement to be published in the media before commencing CPE training from the First Party.
11. The Second Party shall not engage in any activities, which can arise and bring disrepute to ICAN. If so found the First Party reserves the right to terminate the agreement with immediate effect without bearing any financial burden on its part.
12. In case of any dispute, the decision of the CPE Committee shall be the final without any right to the Second Party for appeal to any place or authority.

This agreement shall be effective from 13th of May 2007 to 15th July 2007. If both the parties agree, the agreement may be renewed for another CPE calendar year with such terms and conditions as mutually agreed up-on.

In witness whereof, the parties hereto have hereunder subscribed their names, signature and affix their seal as on the date.

.....
 Executive Director
 ICAN

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Witness:

Witness:

Date:, 2007