New Competency-Based Renewal Requirements for Credential Holders
January 2017

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Product Manager, Digital Learning Platforms

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Sr. Manager, Member Specialization & Credentialing
Overview

- The Case for Change
- Credential Renewal Requirements (effective Jan. 1, 2017)
- Credential Renewal Reporting
  AICPA | CIMA Competency and Learning
The Case for Change
Education Models Are Evolving

- Competency-based vs. compliance-based approaches
- Technological impact on delivery models
- Rising importance of blended learning
- Just-in-time and on-demand learning models
- Structured versus unstructured learning
How We Really Learn

- 70% informal, on-the-job, experience-based methods
- 20% coaching, mentoring and developing through others
- 10% formal interventions and structured courses

Developed by Morgan McCall at the Center for Creative Leadership and popularized by two of McCall’s colleagues, Michael M. Lombardo and Robert W. Eichinger, in their 1996 book The Career Architect Development Planner.
New Learning Methods Surfacing

>50% of millennials participate in non-formal learning

Just-in-time and on-demand learning are growing in importance

Increasing workload compression demands smaller, “bite-sized” learning modules

Source: AICPA Future of Learning Report
Learner’s Expectations Have Changed

- Competency plus compliance
- Relevant and contextual
- Collaborative, interactive and participative
- Mentoring and coaching
- Just in time, blended and tech-enabled
Workplace Evolves – 2020 Outlook

- Acute global talent shortage
- Corporate curriculums will use game mechanics
- Hiring/promotion based on reputation capital
- Lifelong learning becomes a business requirement

- Peer-to-peer learning is preferred method of learning
- Mobile devices — office, classroom, virtual concierge
- Social media literacy required

Source: The 2020 Workplace
Changes to Credential Renewal Requirements
Background

- The National Accreditation Commission (NAC) reviewed and evaluated competency-based renewal requirement proposals for 18 months.
- NAC approved the final changes unanimously in July 2016.
- Credential renewal requirement change will affect the ABV, CFF, CITP and PFS credentials.
  - Expanded professional development opportunities are designed to support your continued success as you grow your competencies and adapt to change.
Credential Renewal Requirements, Effective Jan. 1, 2017

To maintain an active AICPA credential, individuals must:

• Maintain AICPA membership in good standing
• Pay an annual credential renewal fee (with your AICPA dues)
• Maintain an active CPA permit,* certificate or license issued by a legally constituted state authority
• Complete **20 hours** of continuing professional development within the credential body of knowledge **annually**
• Agree that if these requirements are not satisfied, the credential will be rescinded and the reinstatement requirements must be met to regain the credential

*CFF and ABV credential holders must hold a valid and unrevoked CPA certificate issued by a legally constituted state authority and meet other prescribed requirements, and do not need an active CPA license.
Credential Renewal Requirements, Effective Jan. 1, 2017

• Continuing professional development may include structured learning activities approved by NASBA, a legally constituted state authority, or another professional body; or unstructured learning activities as outlined by the AICPA.

• Unstructured learning activities may constitute up 50% (10 hours) of a credential holder’s CPD to meet credential annual renewal requirements.

• Each year at the conclusion of the dues payment period, the AICPA will conduct an audit of select paid credential holders.

• All credential holders are recommended to submit documentation annually of their CPD through competency.aicpa.org.

• If selected to be part of the audit sample, the credential holder will be required to submit documentation of their CPD to the AICPA through competency.aicpa.org and may be asked for a copy of their CPA license or certificate.

• Failure to meet the requirements will be grounds for termination of the credential.
## Continuing Professional Development

<table>
<thead>
<tr>
<th>NASBA-approved activities (CPE):</th>
<th>Accepted additional structured learning activities:</th>
<th>Acceptable unstructured activities include:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Blended learning program</td>
<td>• New professional qualifications</td>
<td>• Work-based learning</td>
</tr>
<tr>
<td>• Group internet-based program</td>
<td>• Technical committee participation</td>
<td>• Project-based work</td>
</tr>
<tr>
<td>• Group live program</td>
<td>• Internal and external training</td>
<td>• Peer-to-peer learning</td>
</tr>
<tr>
<td>• Nano-learning program</td>
<td>• Conferences</td>
<td>• Reading articles and white papers</td>
</tr>
<tr>
<td>• Self-study program</td>
<td>• Online learning</td>
<td>• Research</td>
</tr>
<tr>
<td>• Independent study</td>
<td>• Participation in discussion groups</td>
<td>• Coaching and mentoring</td>
</tr>
<tr>
<td>• CPE program instruction</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• University or college courses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Published articles, books or CPE programs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Any additional state board-approved activities</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Accepted additional structured learning activities:

- New professional qualifications
- Technical committee participation
- Internal and external training
- Conferences
- Online learning
- Participation in discussion groups

Acceptable unstructured activities include:

- Work-based learning
- Project-based work
- Peer-to-peer learning
- Reading articles and white papers
- Research
- Coaching and mentoring
CPD Example (ABV Credential)

Structured

- Attended NCACPA’s Divorce Survival Guide for Businesses & Professional Practices (Webcast — 8 Hours)
- Attended AICPA’s Online Conference Workshop: Litigation Report Writing (Conference — 3 Hours)
- Attended Standards and Premises of Value in Dissenting Shareholder, Bankruptcy and Divorce Litigation hosted by NACVA (Webcast – 3 Hours)

Unstructured

- Led search as product owner for new web-based valuation services workflow platform. Met with IT to outline the exact workflow needs of business valuation team and demoed three solutions with sample client information to assess feasibility before determining correct solution. (Project-based work — 5 hours)
- Co-wrote an article for client newsletter on how valuations can impact your business with Partner-in-charge of business valuation (Peer-to-peer learning — 2 hours)
Questions
Credential Renewal Reporting
AICPA | CIMA Competency and Learning
AICPA | CIMA Competency and Learning

- Aggregated learning
- Knowledge checks
- Profile
- Record learning
- Report for credential renewal
LEARNING NEVER STOPS

Learn when, where and how you want. Select a topic to start.

Management accounting ➔ Assurance ➔ Employee benefit plan auditing ➔ Fair value measurement
Financial accounting & reporting ➔ Firm practice management ➔ Forensic & valuation services ➔ Governmental auditing
IT management & assurance ➔ Not-for-profit ➔ Personal financial planning ➔ Tax

Learning content is organized around competency frameworks that focus on technical, business, people and leadership skills. All are underpinned by the need for ethics, integrity and professionalism.
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- Not-for-profit
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IT management & assurance
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Firm practice management
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Competency frameworks that focus on technical, business, people and leadership skills. All are pinned by the need for ethics, integrity and professionalism.
LEARNING NEVER STOPS

Search, where and how you want. Select a topic to start.

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<table>
<thead>
<tr>
<th>Topics</th>
<th>Subtopics</th>
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</thead>
<tbody>
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<td>Knowledge checks</td>
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<td>Leadership</td>
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<td>Ethics, integrity &amp; professionalism</td>
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<tr>
<td>CEIV credential preparation</td>
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</table>
About this topic
Fair value measurement continues to be a top area of concern amongst both public and privately-owned organizations. The learning resources provided are designed to help practitioners understand the knowledge and skills needed in fair value measurement for entities & intangibles, including goodwill, business combinations, and impairment of long-lived assets.

Check your knowledge
Take a knowledge check to evaluate your proficiencies and find related learning resources.

32 Results
YOUR SELECTIONS:
- Fair value measurement
- Technical
- Business & intangible assets
- Business & intangible assets - business combinations
- Business & intangible assets - goodwill
- Business & intangible assets - other intangible assets

AICPA Economics & Valuation Services Conference
32 Results

YOUR SELECTIONS:
- Fair value measurement
- Technical
- Business & intangible assets
- Business & intangible assets - business combinations
- Business & intangible assets - goodwill
- Business & Intangible assets - other intangible assets

Formats
- Show All
- Webcast (11)
- Publication (6)
- Course – Online (5)
- Article (4)
- Report (3)
- Conference – Live (2)
- Course – Textbook (1)
- Conference – Virtual (1)

AICPA Forensic & Valuation Services Conference
Nov 13, 2017 - Nov 15, 2017 - Las Vegas, NV - This conference features experts in forensic accounting and business valuation, as well as big picture issues and useful...

conference – live, valuation analysis, intermediate

AICPA Forensic & Valuation Services Online Conference
Nov 13, 2017 - Nov 15, 2017 - Online - This conference features experts in forensic accounting and business valuation, as well as big picture issues and useful...

conference – virtual, valuation analysis, intermediate

AICPA Fair Value Measurements Workshop
Mar 22, 2017 - Mar 24, 2017 - New York, NY - Attend the highly-interactive workshop on fair value measurements. Through case studies and discussion, find the most...

conference – live, valuation analysis, intermediate
13 Results

YOUR SELECTIONS:
- Publication
- Article
- Report
- Fair value measurement
- Business & intangible assets
  - Business & intangible assets - goodwill
  - Business & intangible assets - other intangible assets
  - Business & intangible assets - business combinations
- Technical

**Fair Value Measurement: Practical Guidance and Implementation**

This resource discusses the rules of fair value accounting, offering direction for best practices of financial valuation as well as for understanding FASB...

PUBLICATION  BUSINESS & INTANGIBLE ASSETS  FOUNDATIONAL

**Reasonable Royalties: What CPAs Should Know - Part 2**

This article provides detail on approaches that are generally used by experts and accepted by courts for the determination of a reasonable royalty.

ARTICLE  BUSINESS & INTANGIBLE ASSETS - OTHER INTANGIBLE ASSETS  FOUNDATIONAL  AICPA 03 Jun 2015
FORENSIC & VALUATION SERVICES KNOWLEDGE CHECKS

Test your understanding of specific topics within the Forensic & valuation services competency model with these Knowledge Checks. At the end of each Knowledge Check, you will be presented with your results, as well as learning recommendations to improve your understanding of that topic.

Technical

- Valuation analysis
  - Not checked
  - Get started
- Fraud
  - Not checked
  - Get started
- Litigation
  - Not checked
  - Get started
- Damage calculations
  - Not checked
  - Get started
Check your knowledge on this topic

* Which general valuation model mathematically calculates the present value of an asset’s expected future cash flows?

- Option pricing.
- Discounted cash flow.
- Market value.
- Relative value.
1. **INCORRECT** Which general valuation model mathematically calculates the present value of an asset’s expected future cash flows?

**Understanding Business Valuation: A Practical Guide to Valuing Small to Medium Size...**

This updated and comprehensive text is a must-have desk reference. Writing in plain, conversational English, author Gary Trugman takes complex business valuation...

**2. INCORRECT** For a company with company beta of .8, the risk-free rate of 2 percent, and the expected market rate of return of 8 percent, what is the cost of capital using CAPM?

**Introduction to Business Valuation**
4. INCORRECT Which standard of value would be least likely to be used to value a business in a divorce case?

**Introduction to Business Valuation**
This CPE course provides an overview of the basic concepts, theory, and application of business valuation. Throughout the course, real-life case study examples are...

- COURSE – TEXTBOOK, COURSE – ONLINE, VALUATION APPROACHES, FOUNDATIONAL

5. INCORRECT Which may be found in the sources of information section of a detailed report?

**Introduction to Business Valuation**
This CPE course provides an overview of the basic concepts, theory, and application of business valuation. Throughout the course, real-life case study examples are...

- COURSE – TEXTBOOK, COURSE – ONLINE, VALUATION APPROACHES, FOUNDATIONAL
This guide will provide an overview of the relevant premises and standards of value used in valuations and will assist the valuation professional with understanding differences.

TOPICS COVERED:
- Forensic & valuation services: Technical: Valuation analysis, Foundational
- Forensic & valuation services: Technical: Mergers & acquisitions, Foundational
Quick Reference Guide: Standards and Premises of Value

Type: Forensic & valuation services » Technical » Valuation analysis

Format: Report

Date Added: Jan 2017

Role: Select Some Options

Target Date: 

Completion Date: 6 Jan. 2017

Reflection:
What competency did you develop? What can you do now that you couldn't do before? Did you meet your objectives? If not, what else do you need to do? What will be the wider impact for your team, your organization, and your own career?
QUICK REFERENCE GUIDE
STANDARDS AND PREMISES OF VALUE

Overview of Guide

Primary Premises of Value
### Complete Profile

#### Basic Information

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</tr>
<tr>
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#### Location

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<th>Value</th>
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<tbody>
<tr>
<td>Street Address 1</td>
<td>221 Leigh Farm Rd</td>
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American Institute of CPAs®
### Roles & Responsibilities

<table>
<thead>
<tr>
<th>Role title</th>
<th>Responsibilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>product manager</td>
<td></td>
</tr>
</tbody>
</table>

Remove role

<table>
<thead>
<tr>
<th>Role title</th>
<th>Responsibilities</th>
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</thead>
<tbody>
<tr>
<td>Manager</td>
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</tr>
<tr>
<td>Role title</td>
<td>Responsibilities</td>
</tr>
<tr>
<td>-------------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>CFF Credential</td>
<td></td>
</tr>
</tbody>
</table>

Remove role

Add Role +
My Learning Record

Plan, track and report your learning activities. Learning activities completed outside the Competency and Learning website can be added by clicking the “Report more learning” button, below. For information on what to track and how to report learning, please review the CGMA statement on lifelong learning, CIMA's CPD requirements, AICPA membership CPE requirements, and local, licensing requirements as applicable.

Report more learning  View purchases

Management accounting » People » Communication

Course – Textbook

CPA's Guide to Effective Communication Skills

Added: 25 Feb 2015
Target: 25 Mar 2015

Edit Details
Delete Record
**My Learning Record**

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- Report more learning
- View purchases

---

<table>
<thead>
<tr>
<th>All (56)</th>
<th>Saved (18)</th>
<th>In-progress (6)</th>
<th>Complete (32)</th>
<th>Deleted (2)</th>
</tr>
</thead>
</table>

**Management accounting » People » Communication**

- Course – Textbook
- **CPA's Guide to Effective Communication Skills**

  - Added: 25 Feb 2015
  - Target: 25 Mar 2015

- [Edit Details](#)
- [Delete Record](#)
Add to My Learning

Name: Title of learning activity
Format: Select an Option
Topic: Click to select topic
Date Added: Jan 2017
Role: Select Some Options
Target Date:
Completion Date:
Reflection:
What competency did you develop? What can you do now that you couldn't do before? Did you meet your objectives? If not, what else do you need to do? What will be the wider impact for your team, your organization, and your own career?
Add to My Learning

Name: Mentoring activities
Format: Select an Option
Topic: Click to select topic
Date Added: Jan 2017
Role: Select Some Options
Target Date:
Completion Date:
Reflection:
What competency did you develop? What can you do now that you couldn't do before? Did you meet your objectives? If not, what else do you need to do? What will be the wider impact for your team, your organization, and your own career?
Add to My Learning

Name: Mentoring activities
Format: Select an Option

Topic:
- Course - Live
- Certificate/Diploma Program
- Publication
- Report
- Webcast
- Tool
- Course - Textbook
- Conference - Virtual
- Other
- Audio

Completion Date: Other

Reflection:
What competency did you develop? What can you do now that you couldn't do before? Did you meet your objectives? If not, what else do you need to do? What will be the wider impact for your team, your organization, and your own career?
Add to My Learning

Name: Mentoring activities
Format: Other
Topic: Prevention & detection
Date Added: Jan 2017
Role: ABV Credential
Target Date: CFF Credential
Manager
product manager
project manager
Completion Date:
Reflection:
What competency did you develop? What can you do now that you couldn’t do before? Did you meet your objectives? If not, what else do you need to do? What will be the wider impact for your team, your organization, and your own career?
### Add to My Learning

**Name:** Mentoring activities  

**Format:** January 2017  

**Date Added:**
- [ ] 1
- [ ] 2
- [ ] 3
- [ ] 4
- [X] 5
- [ ] 6
- [ ] 7

**Role:**
- [ ] 8
- [ ] 9
- [ ] 10
- [ ] 11
- [ ] 12
- [ ] 13
- [ ] 14
- [ ] 15
- [ ] 16
- [ ] 17
- [ ] 18
- [ ] 19
- [ ] 20
- [ ] 21

**Target Date:**
- [ ] 22
- [ ] 23
- [ ] 24
- [ ] 25
- [ ] 26
- [ ] 27
- [ ] 28
- [ ] 29
- [ ] 30
- [ ] 31

**Completion Date:**

**Reflection:**
What competency did you develop? What can you do now that you couldn't do before? Did you meet your objectives? If not, what else do you need to do? What will be the wider impact for your team, your organization, and your own career?
Add to My Learning

Name: Mentoring activities

Format: Other

Topic: Prevention & detection

Date Added: Jan 2017

Role: ABV Credential, CFF Credential

Target Date: 

Completion Date: 6 Jan. 2017

Reflection:
I developed leadership skills and my preparation activities enabled me to look into aspects of fraud prevention that I hadn't researched as thoroughly before.
Completion Date: 6 Jan. 2017

Reflection:
I developed leadership skills and my preparation activities enabled me to look into aspects of fraud prevention that I hadn’t researched as thoroughly before.
Date Range:

Start date: 1 Jan. 2016

End Date: 31 Dec. 2016

Current calendar year: [ ]

AND / OR

Status:

Completed: [ ]

In-Progress: [ ]

Deleted: [ ]
### Financial accounting & reporting » Business » Project management

| Other | Brown Bag Lunch | Added: 14 Jan 2016 | Completed: 14 Jan 2016 | REFLECTION INCOMPLETE | Edit Details | Delete Record |

### Management accounting » Technical » Risk management & internal control » Risk identification & assessment

| Article | Daring to adapt a brand | Added: 20 Jan 2016 | Completed: 20 Jan 2016 | REFLECTION COMPLETED | Edit Details | Delete Record |
Submit AICPA record

This is a summary of the continuing professional development activities you’ve chosen to submit to the AICPA for credential-renewal audit purposes. Please check the information provided and make any necessary amendments before pressing 'Submit'. Only press submit if you have been selected for audit by the AICPA.

Send Copy to: name@email.com

Role title: ABV credential

Responsibilities: 

---
<table>
<thead>
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<th>Type</th>
<th>Description</th>
</tr>
</thead>
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<tr>
<td>Management accounting / Technical / Risk management &amp; internal control / Internal audit</td>
<td>02 Dec 2015</td>
<td>Article</td>
<td>Internal auditors turn focus to organizational culture</td>
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<tr>
<td>Management accounting / Leadership / Coaching &amp; mentoring</td>
<td>14 Dec 2015</td>
<td>Article</td>
<td>Drive competencies and develop talent</td>
</tr>
<tr>
<td>Financial accounting &amp; reporting / Business / Project management</td>
<td>14 Jan 2016</td>
<td>Other</td>
<td>Brown Bag Lunch</td>
</tr>
</tbody>
</table>

Evaluate

Evaluate your progress against the objectives set at the beginning of the year

* I verify that this record is a true reflection of my professional development activities undertaken in the identified calendar year.

Please DO NOT press submit unless you are formally asked to submit your records by the AICPA as part of the audit process. You will be informed if you have been selected for audit by email/letter. Thank you.
# Professional development record form

<table>
<thead>
<tr>
<th>Contact ID</th>
<th>555555</th>
<th>First Name</th>
<th>Jane</th>
<th>Last Name</th>
<th>Booth</th>
</tr>
</thead>
</table>

**Define**

<table>
<thead>
<tr>
<th>Role Title:</th>
<th>ABV credential</th>
<th>Key Responsibilities:</th>
</tr>
</thead>
</table>

**Assess**  | **Added** | **Design** |
|-------------|------------|-------------|

Management accounting / Leadership / Change management  | 19 Jan 2015 | Video: Change Management: The risk of no change |

**Reflect:**

Really good.

Management accounting / Technical / Financial accounting & reporting / Financial reporting & compliance  | 27 Apr 2015 | Article: Cutting clutter to reveal clear and concise reporting |

**Reflect:**

I thought this was great!


**Reflect:**

This was great.


**Reflect:**

I liked this.
<table>
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<th>Type</th>
<th>Description</th>
<th>Notes</th>
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<td>Article</td>
<td>Drive competencies and develop talent</td>
<td>-- This was helpful content to me.</td>
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- Assurance
- Employee benefit plan auditing
- Fair value measurement
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- Firm practice management
- Forensic & valuation services
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- Personal financial planning
- Tax

Learning content is organized around competency frameworks that focus on technical, business, people and leadership skills. All are underpinned by the need for ethics, integrity and professionalism.
Questions
Thank You
Acceptable forms of CPD (ABV Credential)

Current

- Attended NCACPA’s Divorce Survival Guide for Businesses & Professional Practices (Webcast – 8 Hours)
- Attended AICPA’s Online Conference Workshop: Litigation Report Writing (Conference – 3 Hours)
- Attended Standards and Premises of Value in Dissenting Shareholder, Bankruptcy and Divorce Litigation hosted by NACVA (Webcast – 3 Hours)

Additional Unstructured

- Led search as product owner for new web-based valuation services workflow platform. Met with IT to outline the exact workflow needs of business valuation team and demoed three solutions with sample client information to assess feasibility before determining correct solution. (Project-based work – 5 hours)
- Co-wrote an article for client newsletter on how valuations can impact your business with Partner-in-charge of business valuation (Peer-to-peer learning – 2 hours)