

STATEMENT ON CONTINUING PROFESSIONAL EDUCATION, 2003*

1.0 Introduction

- 1.1 The Institute of Chartered Accountants of India (ICAI) has always striven for excellence in the standard of professional services rendered by its members. The right to use the title 'Chartered Accountants' is regulated by the Chartered Accountants Act, 1949 (referred to hereafter as the Act), which also set up the Institute of Chartered Accountants of India as the Regulator for the profession of Chartered Accountancy.
- 1.2 Use of the designation 'Chartered Accountant' imposes on the members of the ICAI the obligation to maintain current knowledge and skill in all areas of professional work to inspire public confidence. Members of the ICAI who accept or commit themselves to professional engagements or occupations implicitly assure users of their services that they have the confidence to perform their work effectively. In this age of information explosion and rapid change in technology, and the business and industrial environments, the need for continual professional updating of knowledge and skills is therefore supreme.
- 1.3 The continuing development of professional competence involves a programme of lifelong educational activities. Continuing Professional Education (CPE) is the term used in this Statement to describe the educational activities that assist Chartered Accountants to achieve and maintain the required quality in the professional services that they render.
- 1.4 Chartered Accountants performing professional services need to have a wide range of knowledge, skills and abilities. Thus, the concept of professional competence should be interpreted broadly. Accordingly, acceptable continuing education encompasses programmes contributing to the development and maintenance of both technical and non-technical professional skills.
- 1.5 The ICAI, with a view to enable its members to maintain high standards in the professional services that they render, had identified CPE as a major area of focus more than a decade and a half ago and had set up a distinct infrastructure to address the tasks of continuously providing CPE to its members. The ICAI has been providing continual inputs to its members through seminars, lectures, workshops, background material etc. with the help not only of the infrastructure at its CPE Directorate (CPED) but also through all its Branches and Regional Councils.
- 1.6 Keeping in view the growing importance of CPE for the reasons cited above, and the increasing level of CPE activities made imperative by the changes in the environment within which professional chartered accountants operate and engage themselves in various capacities, the Council of the ICAI now issues this Statement on Continuing Professional Education. This Statement prescribes the norms of implementation of CPE activities by the ICAI and its various organs for its members.

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 Chartered Accountants' lifelong learning required to maintain standards of excellence in their professional services.

* As amended in August 2006

- 2.2 Continuing Professional Education Committee (CPEC): A non-standing committee of the Council of the ICAI entrusted with the task of overseeing in regard to CPE activities of the ICAI, its organs, and its members and setting strategic directions.
- 2.3 Continuing Professional Education Directorate (CPED): The Directorate set up for overseeing the academic, technical and administrative functions of the CPE programmes and includes the Secretariat of the CPEC.
- 2.4 CPE credit hours: The Credit hours granted to a member for participating in any CPE learning activity conducted by any CPE Programme Organising Unit.
- 2.5 CPE Programme Organising Unit (POU): Any organ of the ICAI which organizes CPE programmes or learning activities and includes the Council itself, any Committee of the Council, Regional Councils, Branches, ICAI Accounting Research Foundation, CPE Chapters, CPE Study Circles, CPE Study Groups as constituted under, and in terms of, the relevant notifications of the Council and shall include such other entity or unit which may be recognized by Council from time to time for conduct of learning activities and grant of CPE hours to members.
- 2.6 CPE Learning activity: An educational endeavour that maintains or improves professional competence.
- 2.7 CPE Learning objectives: Specifications on what participants should accomplish in a learning activity. Learning objectives are useful to POUs in deciding upon the appropriate instructional methods and allocating time to various subjects.
- 2.8 Professional Competence: Requisite knowledge, skills and abilities to enable provision of quality services as envisaged in the standards of the ICAI. Professional competence implies the expertise needed to undertake professional responsibilities (including service in industry and other engagements permitted to chartered accountants who are members of the ICAI) and to serve the public interest.
- 2.9 Update: Learning activity level that provides members a general review of new developments and enables members with a background in the subject to keep abreast of latest developments.

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 there under or Notifications 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 Act provides that the Council is authorised to do whatsoever is necessary for the regulation and maintenance of the status and standard of professional qualification of the members of ICAI.
- 3.3 The Council views CPE as an integral part of the activities necessary to ensure meaningful implementation of Section 15 of the Act. And therefore, in terms of the Authority vested in it by the Act and the provisions thereto, this Statement is issued by it.

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 also hereby specified to be the responsibility of the Continuing Professional Education Committee. The Committee may carry out its tasks in such manner(s) as it may deem appropriate within the bounds of its authority as prescribed and delineated by the Council. The Mission and Objectives of the Continuing Professional Education Committee as approved by the Council are given in **Appendix A** to this Statement.

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 from time to time at the discretion of the Council.

5.0 Effective date

5.1 This statement becomes effective from 1st January 2007^{\$}.

6.0 Applicability and the CPE Credit Requirements

6.1 All members of the Institute, except those who are exempted as per Para 6.2 below, are required to meet the CPE credit requirement as would be recommended by the Council from time to time as per the details given in **Appendix B**.

6.2 The requirements of this Statement shall not apply to:

- (a) A member who attains the age of 60 years during a particular calendar year.
- (b) A member, for the year during which he gets his Certificate of Practice for the first time.
- (c) A member or class of members to whom the CPEC may in their absolute discretion grant full/partial exemption either specific/general, 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 given in this Statement.

7.0 Eligible CPE Credit hours for members

7.1 CPE Credit will be equal to the actual time spent on learning activity (subject to a minimum of two hours).

7.2 The CPE Credit hours are granted on the time devoted and / or deemed to be devoted by the members in undertaking such CPE learning activities.

7.3 The CPE learning activities, which are eligible for CPE credit, are divided into structured and unstructured learning activities.

7.4 Indicative list of structured CPE learning activities and the eligible CPE Credit thereof are given in **Appendix C** to this Statement.

7.5 Indicative list of unstructured CPE learning activities that are eligible for CPE Credit are given in **Appendix D** to this Statement.

^{\$} This Statement is the revised version of the original Statement on Continuing Professional Education, which was effective from 1.1.2003.

- 7.6 An intending claimant should bring any other activities for which he seeks CPE credit to the prior notice of the CPE Committee for approval.

8.0 Action against non-complying members

Penal action, subject to para 6.2 above, as may be decided by the Council[#] from time to time, shall be taken against the members who fail to comply with the requirements of this Statement.

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 also required to maintain a personal record of compliance with the requirements for 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, members may have to evidence their claim, before the Institute.

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1. Any shortfall in the CPE Credit for the calendar year 2003 (i.e. 6 hours) and for the calendar year 2004 (i.e. 15 hours) should be met before 31st December 2005. However, the members have to accumulate twice the quantum of CPE Credit, which fell short of the requirement for the year 2003 and 2004. For instance, if the member had earned only 4 hours of CPE Credit for the year 2003 (against the requirement of 6 hours), they have to accumulate 4 (i.e., $(6-4)*2$) hours of CPE Credit before 31st December 2005 (in addition to the requirements for the calendar year 2005). The analogy should be followed for the shortfall of the calendar year 2004 also.
2. Publication of names of those who are not complying with the CPE requirements for the two calendar years.
3. Restriction of certain members rights like empanelment who are not complying with the requirements for three calendar years starting from calendar year 2006^{**}.
4. Any other action in accordance with the provisions of the Chartered Accountants Act 1949 and Chartered Accountants Regulations, 1988 and modifications made there under from time to time. However any such penal action will be announced in advance for the information of the members who are covered by the provisions of the Statement.

[#] Penal action decided in the 246th meeting of the Council held on 21st and 23rd November 2004.

^{**} Penal action decided in the 256th meeting of the Council held on 4th to 6th January 2006

10.0 Powers and Functions of the CPEC

The CPEC's powers and functions include the following:

- 10.1 The CPEC shall design and promulgate a general calendar of learning activities to all POUs annually, such calendar to be known as 'The CPE Calendar'.
- 10.2 To decide upon the eligibility of learning activities for CPE credit hours.
- 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 grant exemptions (upon receipt of request in this regard) to members in terms of this Statement.
- 10.5 To allocate and assign responsibilities to various persons or organisations, as the case may be, for the development of CPE background material.
- 10.6 To refer to the Council, the cases of non-compliance with this Statement.
- 10.7 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.
- 10.8 To frame guidelines to enable the smooth execution of the CPE objectives and to modify such guidelines from time to time including framing of rules and procedures for issuance of certificate etc.
- 10.9 To relax the requirements of applicability of the Statement, generally or with reference to specific cases to avoid hardships.
- 10.10 To recommend to the Council any modification in the Statement.
- 10.11 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.
- 10.12 To take action against CPE Study Circles/ CPE Chapters/ CPE Study Groups who in the opinion of the CPEC do not facilitate the achievement or the objectives of this Statement. Such action may include suspension of the status of POU. Penal action, as directed by the Council, may also be taken against the Convenor & Dy.Convenor of the POU.
- 10.13 To recommend to the Council to take action against POUs, other than those as mentioned in para 10.12 above, who in the opinion of the CPEC do not facilitate the achievement or the objectives of this Statement. Such action may include suspension of the status of POU.
- 10.14 To prescribe the learning activities that qualify as unstructured learning activities and applicable quantum of CPE Credit thereof.
- 10.15 Issuance of Directions/Advisories by the CPEC
 - 10.15.1 The CPEC shall issue Directions and other instruments from time to time to enable programme designers, developers and organisers as well as all other persons connected with CPE activities at various POU levels, to discharge their responsibilities.
 - 10.15.2 The CPEC shall issue such other Advisories, which in its opinion will be important in the context of the objectives and functional imperatives of this Statement, from time to time.

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 POU

12.1 To organise Programmes as per CPE Calendar

Para 10.1 above gives the power to the CPEC of announcing a general calendar of learning activities for the year. Such a calendar of learning activities will normally specify the subjects on which the POU must compulsorily hold programmes during the year as well as other subjects, which are considered to be optional inputs. POU are required to implement the calendar through structured learning activities, e.g., through seminars, workshops or conferences, etc. Inclusion of more than one subject given in an annual CPE calendar within a single programme is permitted, provided that the overall learning objectives are met.

12.2 To issue certificates

Authority to issue certificates of participation to members is restricted to Branches, Regional Councils and the CPEC. CPE Study Circles, CPE Chapters, CPE Study Groups etc are not authorized to issue CPE certificates.

12.3 To maintain records as may be prescribed

Para 9.1 above details the obligation to maintain records in regard to programmes. Records shall be maintained scrupulously by the POU with regard to every programme that they conduct. The records have to be maintained in accordance with the relevant CPE Advisory issued by the CPEC and/or directions in these regards given by the CPEC from time to time. It should also be noted that the obligation to maintain programme records etc. are not in any way diluted for any POU, notwithstanding its particular status. POU are also required to upload the programme details before organizing any programme and thereafter uploading the attendance thereof on the CPE Portal within 10 days of organizing a programme.

12.4 To seek approval, for holding certain programmes, well in advance

- 12.4.1. POU need not seek specific approval for structured learning activities dealing with subjects, which are already specified in the CPE calendar. For those programmes, the rules for eligibility of CPE hours as given in this Statement, shall directly apply.
- 12.4.2. If a POU wishes to hold a programme on a subject or subjects which are not included in the CPE calendar, then it will be necessary for the POU to seek prior approval from the CPEC for the programme well in advance of the holding of the programme.
- 12.4.3. Similarly, if a POU wishes to use a new learning methodology including internet, on-line programmes, web-based programmes in general, videoconferences, etc. for any of its proposed learning activities, it shall have to seek the prior approval of the CPEC.
- 12.4.4. The requirement for seeking specific approval from the CPEC for programmes that are not covered in CPE Calendar are not applicable to programmes organized by any of the Committees of the Central Council. For such programmes, formal prior information to the CPEC will, however, be necessary, for obtaining necessary CPE hours for the members.

12.4.5. Approval is to be sought through the CPE Portal only, in the manner as may be prescribed from time to time.

12.5 *Provision of Data relating to CPE Credit*

POUs are required to provide data on CPE Credit to members participating in their programmes.

12.6 *Intimation of CPE Programmes*

The POUs should provide information about CPE programmes to be conducted by them to all members of the concerned Regional Council, members of the Central Council from the concerned Region, co-opted members of the CPE Committee from the concerned region and the monitors of CPE programmes of the concerned POU appointed by the concerned Regional Monitoring Committee, electronically or otherwise.

12.7. *To follow the provisions of the CPE Advisories, issued by the CPEC from time to time.*

It should be the endeavour of all POUs to conduct the CPE Programmes in accordance with the CPE Advisories issued by the CPE Committee covering-

- Programme development
- Use of learning technologies
- Monitors and Supervisors
- CPE Documentation
- Management of Programme Costs
- Development of Background Material
- CPE support to Members in Mofussil Areas and remote places.

13.0 Norms for conduct of CPE Programmes by POUs

13.1 Programmes must be based on clearly stated learning objectives and expected outcomes indicating the knowledge, skills and abilities that can be achieved by the participants in the programme.

The programme design must follow clearly articulated objectives and expected outcomes. The level of understanding and development of professional competence that is sought to be achieved must be specified. The learning brief for the programme must indicate whether it is in the nature of a refresher course, or it addresses further development of existing skills, or whether it seeks to bring to the participants new skills/new practice areas.

13.2 Programmes should be developed keeping in mind the level of familiarity of the participants with the proposed subjects, and the degree of advanced preparation required, if any.

To the extent it is possible, the development of a programme should be done in such a manner as to equate the programme content and level with the backgrounds of intended participants. All programmes must clearly identify prerequisite exposure, experience and/or advanced preparation, if any, in precise language so that potential participants can readily ascertain the relevance of the programmes to themselves.

13.3 POUs should use materials, learning technologies and systems that are current, technically accurate, and effectively designed.

The best way to achieve CPE objectives is to have CPE Development Teams. These teams should be assigned the task of development of not more than two programmes per year. The teams should be able to draw upon the resources of not only their own Branch or Regional

Council, but also other Branches and Regional Councils as well as CPED where such teams may have already worked on similar subject or currently working on such subjects. It is essential that materials are updated in a timely manner. The CPEC has the responsibility of updating the materials that it provides to all the Branches and Regional Councils.

- 13.4 Branches/Regional Councils must view the task of monitoring the activities and discussions in Chapters/Study Groups/Study Circles as an essential one, and the effectiveness of the monitoring mechanism will be viewed as an indicator of the degree of excellence of the Branch/Regional Council.

14.0 Release of CPE Grants to Branches and Regional Councils

- 14.1 Branches and Regional Councils seeking release of CPE grants must route their report of activities through the CPED which will verify claims of activities with the records available with them before forwarding the same for release of CPE grants. Further the CPEC is empowered to restrict the release of CPE Grants to POUs, which are not extending their cooperation to the requirements of the CPE Committee to meet the objectives envisaged in this Statement.

15.0 Review and Monitoring

- 15.1 The CPEC shall review the programmes conducted by various POUs and prepare reports, which shall be duly presented before the Council of the Institute. The reviews shall not only focus on the number of programmes 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 programmes and attainment of learning objectives.
- 15.2 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, necessary.

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 prognosticate upon 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 conduct Post Qualification Courses as laid down in the Chartered Accountants Act, 1949 and Regulations there under.
- (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 programs, to execute programs and to prepare and publish background materials directly related to the overall objectives as given above.
- (viii) To take such policy and administrative measures as may be considered by the Committee to be appropriate for implementing the clauses above.

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

For the calendar year 2003¹

1. All members in practice, except those referred to in para 3 below, are required to obtain to their credit a minimum of [25 CPE hours in a block of three years with a minimum of]² **6** hours in every calendar year.
2. All members in service in industry, or engaged otherwise than in practice, are recommended to obtain to their credit a minimum of [25 CPE hours in a block of three years with a minimum of]² **6** hours in any calendar year.
3. The requirement for members in practice as given in para 1 above shall not apply to:
 - (a) A member holding a Certificate of Practice who has attained the age of 65 years.
 - (b) A member, for the year during which he obtains his certificate of practice for the first time. For the Block of three years during which a member obtains his Certificate of Practice, the minimum annual requirement of CPE credit hours shall only apply and the total aggregate of CPE credit hours for the Block shall not apply.
 - (c) A member or class of members to whom the CPEC or its sub-committee(s) may in their absolute discretion grant full/partial exemption either specific/general, 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 given in this Statement.

For the calendar year 2004³

4. All members in practice, except those referred to in para 5 below, are required to obtain to their credit a minimum of 15 hours during the calendar year 2004.
5. The requirement for the members as given in para 4 above shall not apply to a member who has attained the age of 65 years.

For the calendar year 2005⁴

6. All members in practice are required to obtain to their credit a minimum of 20 hours during the calendar year 2005.

¹ In accordance with the decision of the Council at its 228th Meeting held on 18th, 19th and 20th October, 2002 at New Delhi

² The concept of 'Block of three years' was withdrawn in accordance with the Council decision at its 236th Meeting held on 16th, 17th and 18th September, 2003 at New Delhi

³ As per the Council decision at its 243rd Meeting held on 24th, 25th and 26th June 2004 at New Delhi

⁴ As per the Council decision at its 243rd Meeting held on 24th, 25th and 26th June 2004 at New Delhi

For the calendar year 2006

7. All the members in practice, unless exempted, are required to obtain to their credit a minimum of 20 hours during a calendar year. Unstructured CPE Learning hours are not applicable for the year 2006. Members shall have to make up any shortfalls in their CPE Credit in the year 2005 by obtaining twice the amount of the shortfall before the 31st December 2006. Such 'make-up hours' shall be in addition to the regular CPE Credit hour requirements for 2006.
8. The requirements of CPE Credit hours are recommendatory for members engaged otherwise than in practice. Such members are recommended to earn a minimum of 10 (Ten) hours of CPE Credit in a calendar year.
9. The requirements of CPE Credit hours are recommendatory for members residing abroad.

List of Structured CPE learning activities and eligible CPE Credit thereof.

Sl. No.	CPE Learning Activity	CPE Credit Hours
1.	CPE Programmes in the form of Conferences, Seminars, Workshops, Modular Training Programmes, Refresher Programmes, Certificate Programmes, Conventions and Symposia organised by POU's	Time devoted to technical sessions
2.	Participation in the activities of Study Groups constituted by Regional Councils 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.	Time devoted to technical sessions
3.	Publication of article in 'The Chartered Accountant'.	4
4.	Publication of article in 'Management and Accounting Research'.	8
5.	A member who acts as faculty in a CPE programme	Twice the quantum of the duration of the technical session to be rounded off to the next whole number, if it is in fraction.
6.	Chairman of technical session(s) in CPE programmes	Twice the quantum of the duration of the technical session to be rounded off to the next whole number, if it is in fraction.
7.	CPE Programme Coordinators and Office Bearers / invitees of the POU's that are conducting the CPE Programmes, if they attend the entire programme	As allotted to the programme
8.	Moderators of teleconferencing/interactive media programmes	As allotted to the programme
9a.	Members who participate in Working Groups/Study Groups/ Technical Committees of the Government 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 meeting (subject to a minimum meeting duration of two hours) per day
9b.	Members who participate in technical discussions in the Council/Technical Committees of the Institute	Upto six hours for the whole day, subject to the Committee Chairman's certification of the duration of the discussion.

10.	In-company programs conducted by the organization in which atleast ten members are serving	Time devoted to technical sessions with prior approval of the CPEC.
11	Learning activities conducted by All India Trade Bodies like Confederation of Indian Industry, Federation of Indian Chamber of Commerce and Industry, ASSOCHAM, Federation of Indian Export Organisations, PHD Chamber of Commerce and Industry that are attended by members engaged otherwise than in practice	Time devoted to technical sessions with prior approval of the CPEC.
12	Executive and Management Development Programmes organised by Indian Institutes of Management, Administrative Staff College of India and other Institutions of National Importance that attended by members in service, in industry, or engaged otherwise than in practice	Time devoted to technical sessions with prior approval of the CPEC.
13	Prepared basic draft of CPE Background Material or Technical Material which has been published by the Institute	8
14	Vetted, reviewed, updated the background material/technical material which has been published by the Institute (Includes publications of the Institute of Chartered Accountants of India but excludes material prepared for seminars, conferences, programmes etc.)	4
15	Prepared article of relevance to Chartered Accountancy profession published in any ABC accredited newspaper having circulation throughout the country such as Economic Times, Business Standard, Times of India, Hindustan Times, The Hindu etc.	2
16	Prepared article published in any professional journal published by nationally renowned Institutions like ICWAI, ICSI, IIMs, ASCI, IIPA, NIBM, IIB, IITs,etc.	2
17	Prepared article published in any professional journal published by Management Institutions of National repute like MDI, IMT, FMS – DU etc.	2

18	Prepared article published in any professional journal published by other Educational Institution run by Central/State Government or by prominent Management Institutions	2
19	Prepared article published in any other professional journal, any magazine/ paper/ newsletter relevant to Chartered Accountancy having circulation of atleast 10,000 copies per issue (certified by ABC)	2
20	Prepared article, which is part of the proceedings of a Conference, organised by the POUs or any other recognised professional body. (Includes material prepared for seminars, conferences, programmes etc. in which a member is not acting as a faculty, i.e, a member will get CPE credit in one capacity only, either as participant or as faculty or for preparing material, which is part of the proceedings of a Conference)	2
21.	Prepared article published in any newspaper having local/regional circulation (published in vernacular language)	2
22	Members who complete doctoral programmes in relevant disciplines	On case by case basis as may be decided by the CPEC
23.	Members who participate in CPE Teleconferencing programmes with the supervision of the POU for a duration of two hours	2
24	Such other activities, as may be prescribed in these regards from time to time, by the CPEC.	As recommended by the CPEC

List of Unstructured CPE learning activities that are eligible for CPE Credit.

All other CPE activities, which are not specifically covered in Appendix C to the Statement on Continuing Professional Education, shall be considered as Unstructured CPE Activities. An indicative list is given below:

- Web-based learning modules
- Self-learning modules and courses (use of audiotapes, videotapes, correspondence courses, computer based learning programmes)
- Reading and individual home study
- 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 with seven or more partners