

Continuing Professional Development (CPD) Guidelines

CPD Guidelines

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1.0 Introduction

AIA has adopted the International Federation of Accountants (IFAC) International Education Standard 7, the International Education Standard for Continuing Professional Development. Requirements for all members.

2.0 Professional Responsibility

The knowledge needed to function effectively as a professional accountant in public practice, industry, commerce, education and the public sector continues to expand and change at a rapid rate. As a professional accountant you face increased knowledge and skill expectations.

AIA has a responsibility to ensure that you continue to develop and maintain the competence demanded by your professional role and the users of your services. The AIA CPD programme is designed to help you to meet your professional and ethical commitment to lifelong learning. These guidelines set out what you are required to do and what AIA will do to help you meet these requirements.

3.0 CPD for All

AIA requires members to develop and maintain professional competence relevant and appropriate to their area of work and professional responsibilities. CPD plays an important part in strengthening public confidence and trust and as such is applicable for all professional accountants, regardless of sector or size of business in which they operate.

AIA currently offers free online webinars which will count towards your verifiable units

4.0 Requirements

To meet the CPD requirements you must:

- Complete at least 120 units of relevant CPD activity in each rolling three-year period, of which 60 units must be verifiable.
- You must complete a minimum of 20 units of verifiable CPD **each** year.

A verifiable unit is attending an online/face to face event eg AIA online CPD webinar

Non-verifiable units could be, for example, reading International Accountant.

5.0 Plan your Development

As a professional accountant it is your responsibility to look after your career development and to use your judgement to make decisions on your CPD activities, which should be relevant to your area of work.

Think about, for example:

- Areas you need to develop to help support your clients?

- Any technical skills you need?
- Any new responsibilities you may undertake in the next 12 months?
- Areas that could make a positive impact on your business?

If it helps talk with your manager/supervisor and discuss your development needs, something which could be done during the appraisal process. Once you have identified your development needs for the year, the next step is to decide which activities you need to undertake to help achieve those goals.

AIA recommends that you don't leave your CPD until the last minute, plan your CPD at the start of each period to ensure you have sufficient time to complete relevant activities.

If an event is not relevant to your needs, as an accounting professional, it will not be counted as CPD so make sure that the activities you are doing help you in your professional development.

6.0 Learning Activities

The following list provides examples of different learning activities you may undertake as part of your CPD.

- Online courses
- Webinars
- Podcasts
- Learning at work*
- Face-to-face events or courses
- Undertaking research
- Additional qualifications
- Committees/panels/discussion groups
- Networking
- Publications and technical articles

* If you undertake new learning to carry out a task it is considered as CPD, however if no learning has taken place and it is your normal job responsibility then you will not have gained CPD.

You should strive to achieve a balance of activities; one single, repetitive activity should not constitute your total CPD activity.

7.0 Measurement

AIA measures your CPD activity in units, each unit is equivalent to one hour of classroom time. Units will be considered as verifiable if you can prove that you were involved in an acceptable CPD learning activity. A learning activity should be relevant to your current or future development needs.

Units will be considered unverifiable if you are unable to prove that the CPD learning activity has taken place, for example general reading.

7.1 Rolling 3-year Period

AIA measures CPD on a rolling three-year period. If you have joined AIA in the middle of a year, the CPD requirements are calculated on a pro rata basis.

2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
12UV+21V=33	16UV+20V=36	28UV+25V=53		
1: 56UV + 66V = 122				
	16UV+20V=36	28UV+25V=53	9UV+23V = 32	
2: 53UV + 68V = 121				
		28UV+25V = 53	9UV+23V=32	15UV+20V=35
		3: 52UV + 68V = 120		

UV = unverifiable units

V = verifiable units

8.0 Reporting

It is recommended you keep a continuous record of the CPD activities undertaken and you should do this following each activity, as this will save you time at the end of each year. The AIA provides an online facility to do this.

You should maintain evidence supporting your CPD Record for each rolling three-year period.

You are required to submit a CPD Declaration on an annual basis, the CPD declaration is available in electronic format via the members' area of the AIA website. A CPD declaration form is also available on the reverse side of your annual membership subscription notice which is posted to you in August/September.

8.1 Monitoring

As part of AIA's monitoring process, a sample of declaration returns will be selected and AIA may contact you to ask for evidence demonstrating that CPD units have been completed and are relevant to your development needs.

8.2 Evidence

The following items will be accepted as evidence in support of your CPD Record:

- Course outlines and teaching materials.
- Attendance record, registration forms, or confirmation of registration forms.

- Independent assessments that a learning activity has occurred.
- Confirmation by an instructor, mentor or tutor of participation.
- Confirmation by an employer of participation in an in-house programme.

9.0 Non-Compliance with CPD requirements

All members should maintain evidence and be able to supply it for review when requested. Failure to certify CPD compliance or provide evidence of compliance may render a Member liable to disciplinary proceedings and, in the case of a Member in Practice, ineligible to renew a Practising Certificate.

10.0 Exemption from the Requirements

AIA will consider special circumstances affecting your ability to complete CPD, which may include long term and/or serious illness, unemployment, maternity/paternity leave. In these circumstances you should contact AIA for guidance, and to receive confirmation of the exemption.

Members who are fully retired and undertake no accountancy work are exempt from the CPD requirements.

There are no exemptions for Academic members, however it is likely that the majority of your CPD will be undertaken through routine academic work such as research and teaching.

11.0 Members in Practice

All members holding practising certificates must:

- Maintain competence in the specialised areas of their practice; and
- Complete an appropriate proportion of development activity in those areas.
- Complete at least 1 hour of verifiable CPD relation to Anti-Money Laundering as part of their 20 verifiable hours

Further information for practising members is available in the document 'Members in Practice Guidelines' available to download from the secure area of the website.

12.0 What CPD does AIA Offer

To help you meet your CPD requirements AIA provides the following:

Webinars: Webinars from AIA and other relevant sources are promoted under the Events section of the AIA website, on our Social Media platforms and in International Accountant.

CPD On Demand: Recordings of previous online CPD webinars are available to purchase from the AIA shop via MyAIA.

Online CPD courses: AIA has partnered with leading online CPD partners to provide you with an extensive range of online courses, covering a broad range of technical and professional development.

Approved CPD providers: AIA has accepts CPD from many other suppliers including other professional bodies.

Tolley Online Seminars: AIA members in practice (UK) are given free access to Tolley Online Seminars as part of their membership fee.

