

CPE Advisory

2. USE OF LEARNING TECHNOLOGIES

2.A Introduction

2.A.01 The Statement on Continuing Professional Education issued by the Institute requires that the Continuing Professional Education Committee (CPEC) shall issue directions and other guidelines from time to time to enable program organisers as well as all other persons connected with Continuing Professional Education (CPE) activities at Programme Organizing Units (POUs) level as defined in the Statement on CPE, to discharge their responsibilities.

2.A.02 POUs may adopt latest and emerging learning technologies much beyond the guidance and direction contained in this advisory to meet the knowledge requirements of the members of the Institute to maintain their core competencies as well as develop contemporary and futuristic technical inputs to maintain world-class professional standards.

2.B Nature of CPE Programmes and Learning Technologies

2.B.01 It is advisable that latest and emerging learning technologies have to be used to enable the objectives and outcomes expected out of each CPE Programme.

2.B.02 The CPE Programme and the learning technologies adopted should be based on the following important factors:

- Geographical profile in which the member practices / serves
- Practice / service profile of the members
- Programmes of General Nature and Industry Specific.
- Obligatory and Optional topics as required by the CPE Calendar
- Overall substance of the programmes, whether they revolve around topics of traditional or contemporary nature or they are focusing on futuristic knowledge expectations from the members.

2.C Important Learning Technologies

2.C.01 The CPEC has identified some important learning technologies, which the POUs could explore for adoption. It may be noted that the technologies explained are indicative only.

2.C.02 Lectures

The 'lectures' as a learning technology involves:

- Address by an expert on a predetermined topic for certain time duration
 - Query clarification either during or after the address **by** the expert is advisable
- CPE Programmes conducted through the teleconferencing and video conferencing, web based interactive programmes may also be considered as lectures.

Lectures with audiovisual support will be effective wherein the lecturer can make use of teaching aids like, overhead projector (OHP), LCD Displays with Power Point Presentations, short films (by multimedia projectors and other similar aids) in support of his lecture.

Support Functions: The Programme Organisers to the extent possible may provide detailed reading material to the participants covering the topic on which the expert has been requested to address. Technical papers prepared by the concerned expert or CPE Background materials published by the Institute on the relevant topic shall be distributed as background material. (For detailed guidance in this regard, please refer CPE Advisory on Development of Background Materials)

2.C.03 Problem solving

The 'Problem solving' as a learning technology involves:

- Solving routine problems,
- Applying analytical methods,
- Developing creative methods for unstructured problems

Support Functions: The programme organizers to the extent possible

1. Include additional context with problems that have been discussed in the CPE programmes so that members develop skills in selecting appropriate tools or methods for different situations

2. Provide detailed solutions, which describe the reasoning for various steps in the problem solving process. Whenever possible, share alternative solutions found by members of the programme.

2.C.04 Case Studies

The 'Case Studies' as a learning technology involves primarily an objective reporting of a situation or a set of situations so as to depict - without drawing any inferences - links to some theory or a set of analytical techniques. A 'case' is primarily a narrative, which can be read either like a short story (especially those which deal

with strategy or human resource problems) or an executive summary (for financial cases). A case study may highlight issues as seen by some of the parties in the case. The analysis of the case proves whether such highlighting is appropriate or not. Typically, a case study will have included in it all relevant financial and other data, which the author of the case considers necessary to analyse the case. To what extent the author is right in his assumptions in this regard determines the actual usefulness of the case as a learning tool. A discussion of a case is often detailed and may make reference to events, incidents, real life occurrences, or other cases.

Support Functions: The programme organizers to the extent possible

1. Simplify real cases to focus member attention on 1-2 major issues of interest in the CPE Programme. Or, instead of written materials, consider using a videotape or oral presentation to get the discussion started. The case studies should be sent to the participants well in advance.
2. Provide questions for which members prepare brief answers in advance of the discussion.
3. Give members an opportunity to discuss the case in smaller groups before deliberation in the large group.
4. Provide for a variety of open-ended questions (e.g. discussion starters, probing for details or interpretations, connecting to theory, analysis of evidence, hypotheticals, predictions, evaluations, summaries)

2.C.05 Reports/Memoranda/Briefings

Reports / Memoranda / Briefings, as a learning technology are 'caselets' or very short cases. Usually accompanied by a limited amount of data needed to analyse the particular situation to which the 'caselet' refers, or the application of a single analytical tool. Of these, a Report is longer in presentation and serves to highlight issues directly. Memoranda and briefings are more 'true caselets' and can be used as examples to support contentions made during a longer presentation. They are like 'long numericals' in a mathematics class. Analysis of briefings and memoranda - when they are used as learning tools, serves to reinforce immediate theoretical inputs. Analysis of Reports serves to highlight 'dos and don'ts' in regard to application of theory or analytical tools.

Support Functions: The programme organizers to the extent possible

1. Describe in their initial description of the assignment the criteria, which successful documents of this particular kind should meet.
2. Encourage members to seek feedback from the faculty or peers on work in progress by allotting some programme time for discussion of writing issues or, when possible, for peer comments on early outlines or drafts.

2.C.06 Role Playing and Simulations

'Role Playing and Simulations' as a learning technology involves:

1. Understanding different points of view (e.g., in negotiation)
2. Practice a general or specific interactive skill (e.g., collective bargaining)
3. Synthesizing skills in solving problems (e.g., in management)
4. Members may be asked to respond in writing to a case or situation from the perspective of a particular role, and they may also be asked to change roles.

Support Functions: The programme organizers to the extent possible

1. Brief members about expectations and rules (e.g., whether or not you might "freeze" the simulation to discuss an issue before continuing).
2. Allocate enough time in programme for thorough discussion and debriefing of the role - play or simulation.
3. Request the faculty to show how to take on a role fully and to model risk-taking.
4. End the role -play or simulation at a high point so that there will be plenty of energy and interest in the discussion.

2.C.07 Management Games

'Management Games' as a learning technology involves:

1. Prescription of certain imaginary scenarios requiring certain decision making by the managers.
2. Participants will be required to make certain decisions as managers of those scenarios.
3. Implications of the decisions will be analysed by the resource persons conducting such management games and the decisions, which are appreciated by majority of the parties involved, will be declared as winners.
4. Decisions by other participants will be analysed and the areas where there exists scope for improvements will be advised to the participants concerned.

Support Functions: The programme organizers to the extent possible:

1. Analyse constructively the decisions of the participants to enable them to understand where they had not taken the right decisions.
2. Provide technical inputs sufficiently in advance to enable the participants to take the right decisions.

2.C.08 E-learning

E-learning is “instructional content or learning experiences delivered or enabled by electronic technology”. Electronic technology encompasses everything from Computer-Based Training (CBT), to compact disks (CDs), to Web-based applications.”

Support Functions: The programme organizers to the extent possible

- Personalise the e-learning system to adjust to the needs, preferences and learning styles of learners.
- Maintain interactivity in the e-learning approach that engages the e-learner.
- Ensure timely delivery so that the e-learners have access to learning when they need it.
- Make sure to employ current content systems which can easily update the material and keep it relevant.
- Adopt alternative approaches wherein learning is accessible anywhere to learners through the Internet or intranets.
- Build – in relevance learning that aligns with the specific needs and tasks, which is the key to cost-effective learning in the workplace.
- Make available the learning system **in** a format and size that fits learner needs in a specific situation.

The concerned POU/Central Committee of ICAI should ensure regular updation of such e-learning modules and/or to discontinue the outdated modules

2.C.09 Panel Discussions

‘Panel Discussions’ as a learning technology involves:

1. Panel of members preparing and presenting multiple viewpoints, discussion of a complex case where other participants of the programme may have reviewed only a case summary. Alternatively participants may prepare to play the roles of various types of professional boards or committees and respond to proposals **and/or** arguments from other participants of the programme.
2. Evaluation of arguments, formulating questions amongst the participants.
3. An expert acting as ‘Moderator’ conducts the entire discussion in such a way that all members – who have their views – are provided reasonable time to present their viewpoints.
4. Enabling members to air their views.
5. To provide a mechanism, examine and clarify contentious issues and raise questions to be resolved by the participants.

Support Functions: The programme organizers to the extent possible

1. Request the moderator to synchronise / screen the questions in such a way that the time devoted by the experts / participants will add value to the discussions.
2. Be clear about the respective roles of the panel participants and other programme members, e.g., whether they are to present only an assigned position or to integrate their own evaluations in their presentation.
3. Facilitate a meeting of panel members prior to the presentation to review and coordinate their plans.
4. To provide opportunities to members to air their views in the programme, that is considered to be a highly effective way of promoting active engagement in discussion. This will also enable the resource persons to provide the feedback, which is an important part of the learning process.

2.C.10 Participants' Projects and Presentations

Participants of a CPE Programme are required to submit project reports with / without presentations by them, which the POUs could adopt for longer duration programmes.

Project reports and presentations should focus on practical problems relevant to accounting profession, which require appropriate investigation by the participants to find acceptable and logical solutions.

Support Functions: The programme organizers to the extent possible:

1. Provide appropriate guidance to select the problem for investigation / research.
2. Suggest sound tools to solve the problems.
3. Provide guidance for proper presentation.

2.C.11 Group Learning Workshops

Group learning workshops, as a learning technology, explore issues in, and provide information about, innovative practices in the areas of professional service and involve group based learning. Teaching in small group for Continuing Professional Education is widely recognised as an important method. Group learning workshops are best suited for:

- Developments in current professional practice and the implications of change.
- Emerging areas of professional practice and key issues involved in such emerging areas.
- Presentation of case studies illustrating how to address such key/unresolved /contentious issues identified.

- Sharing of expertise and experiences amongst delegates.

Support Functions: The programme organizers to the extent possible:

1. Use simulations, analysis tools and web resources as well as communication facilities.
2. Present findings, tools and resources used by the group leaders (resource persons) to support group-based learning and teaching in Continuing Professional Education.
3. Delegates should familiarise themselves with some case studies prior to the workshop. This will enable them to reduce the time spent on presentations at the workshop and focus more on discussions.

2.C.12. Consultative Workshops

Consultative workshops involve learning similar to group learning with a difference that the delegates profile will cover all interested groups in a particular topic.

For example, a consultative workshop on Bank Audit may comprise members (auditors), officials of banks (auditees) and officials of Reserve Bank of India (regulators). The workshop will provide a platform to all the delegates – with diverse interests – to sort out the issues of common concern.

Support Functions: The programme organisers to the extent possible:

1. Circulate the points for discussion well in advance so that the participants can participate with appropriate preparations.
2. Arrange to circulate the proceedings of the workshop so that it becomes a reference point for all participants.

2.D Strategies for conducting CPEPs

2.D.01 The term Continuing Professional Education is used in the Statement on Continuing Professional Education to describe the educational activities that assist the members to achieve and maintain the required quality in the professional services that they render. Accordingly, the CPE Programmes are primarily meant for maintaining and increasing the competency levels of the members of the Institute. While Section 2.C of this Advisory has attempted to provide an overview of the various learning technologies, this Section as well as the following Sections (viz., 2.E and 2.F) contain certain advices from the point of view of the resource persons and programme organisers to make the CPE Programmes more appealing to the participants. The

CPE advisory on Programme Development may be referred for detailed guidance on the basic components and structures of CPE Programmes.

2.D.02 POUs should understand that the members are coming from different background. Therefore, appropriate strategies have to be followed for conducting need based CPE Programmes. Some guidance in this regard is being given in the following paragraphs:

2.D.03 Resource person's attributes

Being prepared with tried and tested strategies to assist member learning is important to the resource persons. Some principles to remember are:

1. The resource person is a facilitator of learning. The resource persons should know beforehand the learning objectives of the particular CPE Programme, type of participants and available learning technologies for those programmes. It should be appreciated that considering the complexities in subjects / topics that are relevant to our members, it may not be always possible to the resource persons to know everything in a particular subject / topic. In other words, members should not expect technical resource persons to know all about the subject / topic, they **could** expect, however, the technical resource person should facilitate achievement of the learning objectives of the CPE Programme.
2. Understand your teaching situation.
While making the preparation, resource persons may consider the following questions:
 - Is this programme part of a competitive program?
 - Are the goals clarified to the members?
 - Can projects / case studies be developed to meet the member's needs?
3. Allow for individual differences.
The diversity of adult learners today is significant. Allow for this by giving individual help, being aware of differing backgrounds.
4. Vary teaching methodologies. Try new ideas.
5. To create a conducive atmosphere. Members must be made to feel that the resource persons are there to support them in the learning process.
6. Be sensitive to barriers. Some members, may due to factors like age, mental blocks, non-interest in the technical deliberations, stress etc., which should be addressed by the resource persons. Although there may not be prescribed procedures to address all of the above, resource persons should prepare themselves to be effective in all of these situations. Reading the material of professional interest, discussions with colleagues and mentors, and teaching in workshops will assist them in the development of necessary skills and generating interest.

2.E **Stimulating critical thinking – Role of Resource Persons**

2.E.01 Critical thinking can best be stimulated by raising questions and by offering challenges about a specific issue or statement. Many members still like the “right” answer from the resource persons. Critical thinking in instruction goes far beyond that. Critical thinking involves asking the right kind of questions and goes so far as letting members develop assumptions and analyze (either in groups or individually) those assumptions. They may then examine alternatives to such assumptions.

2.E.02 Some types of questions to ask might be: “What is the source of your information?” “What are your personal experiences in relation to the information?” “What are differing positions?” “What are your feelings about the topic?” “Why?” “Do you agree?” Allow thinking time. If members take a position on an issue, ask them to justify their stand or provide an alternate stand.

2.F **Effective Date**

This advisory comes into effect from 1st November, 2011.