



Sample – CPD Learning Plan

Member in Public Practice – Large Firm*

Raj, who has just been admitted to partnership in a large public practice firm, provides accounting, audit, and business advisory services to a wide variety of entrepreneurs and businesses. As a new partner with a large client load, Raj was concerned about meeting the new CPD requirements.

Under the new standards, a minimum of 120 hours of CPD must be completed over three years, including at least 60 hours of verifiable learning and at least 20 hours each year. But when he compared his PD activities over the past year with what counts toward meeting the requirements, he realized he would have no problem. Raj designed a plan for the next two years that incorporates many of his firm's ongoing PD activities.

Year 1

Over the past year, Raj attended two in-house PD activities – a day-long seminar on negotiation skills and a three-day training course on new audit methodology. These activities counted for **24 hours** of verifiable learning. To stay current with developments in his areas of expertise, Raj read CAMagazine, professional and trade publications, firm tax bulletins and firm update memos on new processes and professional issues, counting for **26 hours** of unverifiable learning.

Year 2

During year two of his plan, Raj will be attending the firm's new partner conference for three days and has been asked by the firm's communications department to write an article for the client newsletter on new GAAP requirements. He has also been asked to serve on an ad hoc technical committee reviewing an exposure draft on accounting for sabbatical leaves. A strong presenter, Raj will also prepare and deliver a three-day GAAS update course for his colleagues. In all, Raj's verifiable learning activities in year two will total **50 hours**. To this total he expected to add **30 hours** of unverifiable learning gained through his regular reading of CAMagazine, professional publications and firm bulletins and memos.

Year 3

In addition to attending the three-day partner conference, Raj's year three verifiable learning activities are expected to include a two-day in-house training session on GAAP updates, completing a firm on-line course on financial instruments and preparing for and presenting to his colleagues a session on revised conflict-of-interest rules. These activities will total **60 hours**. In addition to his regular reading of firm tax bulletins and memos, Raj plans to read updates on new securities rules and to spend some time on the Internet looking into Eldercare, another area of practice he is interested in pursuing. These unverifiable learning activities will total **35 hours**.

With a projected total of 225 PD hours over three years, including 134 verifiable hours, Raj expects to have no difficulty meeting the new CPD requirements.

	Verifiable	Unverifiable	Total
Year 1	24 hrs. (In-house seminar and training session)	26 hrs. (Reading)	50 hrs.
Year 2	50 hrs. (Partner conference, newsletter article, exposure draft review, GAAS presentation)	30 hrs. (Reading)	80 hrs.
Year 3	60 hrs. (Partner conference, on-line course, conflict of-interest presentation, in-house GAAP update)	35 hrs. (Reading / research)	95 hrs.
	134 hrs.		225 hrs.

**This example is for illustrative purposes only.*