



STUDENT COURSE EVALUATIONS

(a)- Background: To increase subsequent course effectiveness and to assess student satisfaction with each course materials and course instructors, where applicable, evaluations must be solicited from students at the conclusion of the course. However, completion of the assessment should be voluntary and not conditional for receiving the Certificate of Completion.

Because most courses taken by CRTPs provide credit for both CTEC and IRS requirements, the student course evaluation must include information required by both the IRS and CTEC.

(b) - Minimum Content:

(1) Pre-entered Information: Each evaluation form shall include the following pre-entered information (when not electronically issued or otherwise fully identifiable):

- (A) CE or QE provider name
- (B) CTEC issued course number
- (C) IRS issued course number (if applicable).
- (D) Course Name

(2) Student Information:

- (A) Student's name **(OPTIONAL)**
- (B) Date(s) course was delivered (date the student passed the final examination in the case of self-study courses).

(3) Student Evaluation Entries: Each course evaluation shall include the following IRS/CTEC-required entries to allow the student to provide feedback related to the course by assigning a number grade using a 1-5 scale, with 5 being the highest⁽¹⁾ or marking NA (Not applicable)

- (1) Were stated learning objectives met?
- (2) Were course materials accurate and relevant, and did they contribute to the achievement of the learning objectives?
- (3) Was the time allotted to learning adequate?
- (4) Were the facilities/equipment appropriate?
- (5) Were the course syllabus or handout materials satisfactory?
- (6) Were the audio and video materials effective?
- (7) Were individual instructors knowledgeable and effective?
- (8) For self-study courses, number of hours it took to complete the course?
- (9) Comments section

(c) - Sample Format for Evaluations: See Form CTEC-00. (See also footnote 1 for IRS evaluation form).

(d) - Use of Evaluations: Curriculum providers should periodically review evaluation results to assess course effectiveness and inform, as appropriate, course developers and instructors of evaluation results, and take steps to correct any deficiencies. For distance learning courses, also use the evaluations to determine the length of time required by a student to complete the course. If the average completion time is less than the hours being awarded, steps must be taken steps to either:

- (1) Adjust the hours to that of the average completion time; or
- (2) Increase the course content so that the average completion time reflects the credits awarded.

(e)- Retention of Evaluations: Student evaluations received by the provider must be made available to the IRS &/or CTEC on request.⁽²⁾ The retention period for evaluations is the same as specified in CP19(i) for other student records.

⁽¹⁾IRS CE Standard No. 9 (See sample Form <https://www.irs.gov/pub/irs-utl/sampleevaluationform.pdf>)

⁽²⁾Revenue Procedure 2012-12 Sec 5.02(1)(b)(11)

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Responsibility: Curriculum Provider Standards Committee