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**The CA Candidates' Competency Map: Understanding the Professional Competencies of CAs** is one of a series of publications published by the CICA for candidates and potential candidates to the profession. Other titles in the series include: *The New CA Qualification Process*; *Preparing for the 2003 UFE: An Introduction to the New Uniform Evaluation Process*; *Preparing for the 2003 UFE: Understanding the Evaluation Methodology*; and *Preparing for the 2003 UFE*. You can download copies of these publications from the CICA web site at [www.cica.ca](http://www.cica.ca), or request copies from the CICA, your provincial institute/ordre, or your regional education provider. See the back cover of this book for contact information.

# **Introduction: The Competency-based CA Qualification Process**

The CA is Canada's best known and most widely respected professional accounting designation. It provides the foundation for exciting professional careers in public practice, industry, government and education in the areas of organizational effectiveness, control and risk management, finance, taxation, assurance, performance measurement and information and information technology. For the individual CA, it represents years of business studies, work experience, and the highest standards of professional ethics and objectivity. The CA designation is nationally recognized and internationally respected; once admitted to the profession, CAs can practice anywhere in Canada, and through our agreements with other international accounting bodies, in many other countries.

To maintain the public trust which is the foundation of our profession, our qualification process must ensure that newly qualified CAs are prepared to meet the expectations of a sophisticated, globalized, and rapidly changing marketplace. Thus our qualification process ensures candidates acquire the appropriate degree of *professional competency*. Professional competency includes both a significant body of knowledge *and* the skills and attitudes to analyze, synthesize and apply that knowledge effectively. The CA profession's specific body of professional competency is laid out in *The CA Competency Map*.

*The CA Candidates' Competency Map* is adapted from *The CA Competency Map*, and is designed to help CA candidates, their instructors and employers understand the CA competencies and the levels of proficiency in each that candidates are expected to develop to qualify as a CA. It also provides numerous examples of how candidates are expected to demonstrate these competencies during their studies, their work experience, and on the profession's uniform evaluation — the “UFE.”

CA professional education is delivered through four regional delivery systems in Atlantic Canada, Quebec, Ontario and Western Canada. All are based on these principles:

- **Competency-based education** focused on developing the CA competencies or skills as they are laid out in *The CA Competency Map*;
- **A broad range** of competencies and professional skills, and the ability to access and use knowledge and technology effectively;
- **Work experience** that builds on and enhances formal learning and ensures candidates gain the specific experience needed to perform assurance and audit engagements;
- **Ongoing evaluation** throughout the qualification process to help candidates develop competencies and assess readiness for the CA profession; and
- **A uniform evaluation process** that ensures all new CAs have achieved the appropriate level of proficiency in CA competencies.

For more detailed information on these requirements, contact your provincial institute/ordre, or your regional education provider. Contact information is provided on the back cover of this book.

# What is The CA Competency Map?

## A Vision for the CA profession

To provide members with a clear vision of our profession's future, the CICA undertook a detailed analysis of the core knowledge and skills expected of CAs by business, government, and the public. We identified many clear expectations — or competencies — which our members are expected to provide, and laid them out in *The CA Competency Map*.

*The CA Competency Map* profiles the profession, not individual CAs. Just as doctors are not expected to specialize in all aspects of medicine nor lawyers in all areas of the law, CAs are not expected to acquire and maintain all CA competencies to the same degree of proficiency. Individual CAs begin their careers as generalists, then acquire, build and maintain increasing proficiency in these competencies appropriate to their area of practice and professional responsibility. Thus *The CA Competency Map*, by capturing the competencies of the profession, provides individual CAs with a tool to shape their own professional development programs throughout their careers.

*The CA Competency Map* is a living document. It was created with extensive input from all stakeholders in our profession: our members, their employers and clients, their teachers and mentors, and the public. We will review and revise it on an ongoing basis to ensure it continues to reflect the expectations of our profession accurately.

*The CA Competency Map* is available on the CICA Website at [www.cica.ca](http://www.cica.ca). You can also get CD ROM and printed copies through your provincial institute/ordre/region.



# The CA Candidates' Competency Map

*The CA Competency Map* provides our vision of our profession. It also provides the foundation for our qualification process. While individual CAs will hone and develop relevant and often highly specialized skills as their careers progress, all CAs begin as generalists, able to demonstrate a core set of CA competencies. *The CA Competency Map* captures the many directions in which an individual CA may choose to pursue a career.

*The CA Candidates' Competency Map* is a special version of *The CA Competency Map* that focuses on the level of competence expected of an entry-level CA. It lays out clearly the full range of CA competencies the newly qualified CA is expected to have and the required level of proficiency he or she is expected to achieve in each competency area.

**Note:** *The CA Candidates' Competency Map* is not intended to describe all the skills and knowledge a CA will ever need to possess. Being a CA entails a lifelong commitment to further learning and keeping abreast of developments in chosen practice areas. *The CA Competency Map* provides guidance to help CAs chart their professional development throughout their careers.



# Acquiring CA Competencies

The CA qualification process is designed to ensure all candidates have sufficient opportunities to acquire the CA competencies to the appropriate level of proficiency. This is achieved generally through:

- University undergraduate business education;
- Applicable university graduate programs;
- Regional graduate level professional programs of the accounting profession, including those university graduate programs whose graduates entering the CA profession are granted exemption from part of the professional education program requirements of the respective provincial institute or Region; and
- Employment as a CA student at a recognized training office of practicing CAs.

For more information on the CA qualification process, see *The New CA Qualification Process*, which is available on line at [www.cica.ca](http://www.cica.ca), or through your provincial institute/ordre, or your regional education deliverer.



# Demonstrating Competency for Qualification

CA qualification is an integrated process of academic study, practical experience, professional education and the profession's uniform evaluation. Throughout the qualification process, candidates develop and demonstrate CA competencies in a variety of ways:

- **Academic study**, which includes constant evaluation of coursework and examination, lays the foundation for the qualification process.
- **Work experience** at a CA firm or federal/provincial legislative audit office approved as training offices provide candidates with constant feedback on their growing ability to apply formal learning to work situations.
- **Professional education programs**, delivered by provincial institutes/ordre/regions, teach candidates to apply knowledge and skills gained in academic studies to the professional challenges the newly qualified CA is likely to face.
- **The uniform evaluation (the “UFE”)** challenges candidates to demonstrate their acquisition of the CA competencies at the proficiency levels identified in this document.

## The role of experience

During their employment with a CA firm or federal/provincial legislative audit office, candidates will be presented with a wide range of opportunities to apply the knowledge gained in their education programs under the guidance of experienced CAs. The profession is currently developing new practical experience guidelines aimed at integrating professional education and practical experience, to benefit both employers and candidates.

## The UFE

The purpose of the profession's uniform evaluation — widely known as the UFE — is to assess whether candidates have acquired the competencies required of an entry-level CA through a uniform written evaluation that all CAs must pass in order to qualify for the profession.

The uniform evaluation consists of three papers written over three days, one each day. These papers challenge candidates to demonstrate competence by responding to simulations — business cases that are representative of the kinds of challenges faced by the entry-level CA. The first paper will be a five-hour paper consisting of a single comprehensive business simulation. The second and third papers will both be four-hour papers, each consisting of a number of simulations. All simulations will require candidates to demonstrate CA competencies at the proficiency levels specified in *The CA Candidates' Competency Map*.

Comprehensive information on the UFE is contained on the CD ROM, UFE INFO, which is available from your institutes/ordre/region. See the CD ROM, UFE INFO for the following publications:

- *Preparing for the 2003 UFE: An Introduction to the New Uniform Evaluation Process*
- *Preparing for the 2003 UFE: Understanding the Evaluation Methodology*, and
- *Preparing for the 2003 UFE*.

which are also available through the CICA web site at [www.cica.ca](http://www.cica.ca). In addition, every spring an analysis of the prior year's UFE results is published; the analysis of the 2003 UFE will be available in the spring of 2004.

# The Competencies of the Newly Qualified CA

## Definitions

This document uses a number of terms in ways specific to the CA profession. Understanding their special “CA” sense is essential to understanding *The CA Candidates’ Competency Map*.

**Competence:** the broad range of knowledge, skills, attitudes, and observable behavior that together account for the ability to deliver a specified professional service. Competence also involves adoption of a professional role that values accountability to the public and leadership in public practice, industry, and education.

**Competency:** the particular tasks that CAs perform while applying, or bringing to bear, the pervasive qualities and skills that are characteristic of CAs to the level of proficiency defined as appropriate by the profession.

**Pervasive qualities and skills:** the professional qualities and skills that all CAs are expected to bring to all tasks — the “how” of a CA’s work. *The CA Competency Map* identifies pervasive qualities in three categories — ethical behavior and professionalism, personal attributes and professional skills — which are defined as follows:

### ■ Ethical Behavior and Professionalism:

the CA profession is committed to maintaining the confidence of clients, employers and the public through an overriding commitment to integrity in all professional work. Thus all CAs are expected at all times to abide by the highest standards of integrity; they must be and be seen to be carrying out all work objectively and independently, in accordance with the ethical values outlined in detail in Section A of *The CA Candidates’ Competency Map* (See pages 37 – 40).

■ **Personal Attributes:**

CAs are expected to develop a number of personal qualities that shape the way they conduct themselves as professionals. These qualities or attributes are outlined in Section B of *The CA Candidates' Competency Map* (See pages 41 — 45).

■ **Professional Skills:**

CAs are also expected to possess a wide range of professional skills that, while not unique to the CA profession, are critical to its successful practice. These skills are outlined in Section C of *The CA Candidates' Competency Map* (See pages 47 — 86).

**Specific Competencies:** the competency areas of the CA profession. There are specific competencies grouped into six categories:

- **I-Organizational Effectiveness, Control and Risk Management** — competencies related to the evaluation and development of an entity's ability to enhance its decision-making and maximize its organizational performance, including its governance, structure, policies, systems and resources;
- **II-Finance** — competencies related to financial management, financial strategy and financial decision-making;
- **III-Taxation** — competencies related to taxation planning, compliance and reporting for various entities;
- **IV-Assurance** — competencies related to statutory and regulatory audit/assurance requirements as well as broader validation and assurance services;
- **V-Performance Measurement** — competencies related to the evaluation, development and interpretation of an entity's financial and non-financial information that measures and enhances an entity's organizational performance; and
- **VI-Information and Information Technology** — competencies related to the evaluation of an entity's information needs and the development and use of information technology in achieving its strategic and operational goals and objectives.

Although these six areas are presented separately, there is considerable integration among them and with the pervasive qualities and skills. The importance of integration cannot be overstated, and it is usually highlighted through references in the document.

For example, in drafting a report on an assurance engagement (competency IV-2.13), the CA would likely be demonstrating competence in a number of other areas, including but not limited to the pervasive qualities and skills, e.g. becoming knowledgeable about the client (professional skills C-6.1 and C-10.3), and all, or components of the competencies of developing accounting policies (V-2.1), analyzing the applicability of current developments (V-2.3), and addressing tax-related issues (III-2.2, i.e. tax provision.)

**Normal circumstances:** circumstances where:

- The entity is a business in the private sector, formed as a proprietorship, as a partnership, as a private corporation, as a small public corporation, or as a division of a large public corporation; or
- The entity is in the public sector or is a not-for-profit organization or a division of either; or
- The entity is an individual; and
- The entity, situation, event or transaction is of a size or degree of complexity likely to be encountered by a CA at the point of qualification.

For qualification purposes, CA candidates are expected to demonstrate specified levels of proficiency in *normal circumstances*.

**Level of Proficiency:** the degree of expertise an individual exhibits in a competency.

Levels of proficiency apply to the newly qualified CA. Thus *The CA Candidates' Competency Map* defines the level of proficiency candidates must demonstrate to qualify for their designation. Three distinct and increasingly sophisticated levels of proficiency are identified, *comprehend*, *detect*, and *perform*, which are fully defined below.

**Comprehend:** to be able to describe accurately the task or role constituting the competency, the possible evidence of performance, the significance of the competency, and the types of circumstances in which it would arise or be applied in normal circumstances. The *comprehend* level of proficiency is demonstrated when a CA explains, summarizes, gives examples, depicts, interprets, and paraphrases, among other things, the professional skills and underlying knowledge required by the competency.

**Detect:** to demonstrate without prompting from others an understanding of the task and demonstrate the required professional skills including basic quantitative and qualitative analysis, but not necessarily the ability to successfully complete the task without adequate support or supervision in normal circumstances. The *detect* level of proficiency is demonstrated when the nature of the problem is identified. Issues related to the problem are then often evaluated, analyzed, etc., on a preliminary basis only; that is, the work requires the review of more senior personnel to ensure its completeness and accuracy. Any requirement for the involvement of personnel with special expertise necessary to complete all aspects of the task is identified. This level of proficiency includes the *comprehend* level of proficiency.

**Perform:** to complete all elements of a specified task successfully in normal circumstances. The *perform* level of proficiency is demonstrated when the problem is clearly identified and thoroughly analyzed or when a situation is evaluated and useful recommendations are made and/or implemented. The CA is responsible for the work whether it is completed solely by a CA or by a team of CAs. This level of proficiency includes the *detect* and *comprehend* levels of proficiency.

*The following example illustrates the increasing skills and abilities of the entry level CA at each level of proficiency. For each proficiency level, expectations are described at the “perform” proficiency level, and, to assist candidates in differentiating among the three proficiency levels, it also describes expectations for “comprehend” and “detect” proficiency levels.*

**Scenario:**

An entry-level CA is hired as the controller of a newly formed parts manufacturing company. The company has yet to issue its first set of financial statements. (See Competency V-2.1, page 185).

**NOTE** — the above scenario is considered to be in normal circumstances because the entity is a manufacturing company in the private sector of a size and degree of complexity and one likely to be encountered by an entry-level CA.

The newly qualified CA is expected to have a *perform* proficiency level for this competency.

- **Comprehend:** The entry-level CA at the *comprehend* level explains to senior management the importance of establishing accounting policies and of consistently applying those policies to the company's financial transactions. The CA informs management of some of the factors to be taken into account when developing the accounting policies, such as, users' specific needs, or industry specific practices. The CA explains that often there are alternative accounting treatments and that judgment is required in establishing the policy that best suits the entity.
- **Detect:** The entry-level CA at the *detect* level, in addition to the skills and abilities above, also asks senior management to describe the company's key transaction streams. The CA then documents these streams, and based on this information identifies alternative accounting treatments. The CA identifies the significant factors that influence the choice of policies, such as, the various financial statement users and their needs. The CA presents suggested policies to senior management who will make the decision as to which ones to implement.
- **Perform:** The entry level CA at the *performs* level, in addition to the skills and abilities outlined in both *comprehend* and *detect* above, is responsible for developing the company's accounting policies. The CA gains an understanding of who the various stakeholders are and of their reporting needs. The CA analyzes the information gathered and then chooses the accounting policies that best reflect the results of the entity and provide the most useful information for measuring performance. The CA implements the policies and subsequently reports to senior management the steps taken in establishing them.

Newly qualified CAs will invariably be involved in a multitude of professional tasks which will vary considerably among them depending on their particular environment and the nature of their employment. For example, with respect to competency III-1.2, “Evaluates and advises management on applicable new tax legislation...”, (where the proficiency level expected of the newly qualified CA is *detect*), those employed in small private or public organizations, or who provide services as small or sole public practitioners, will likely need to function at the *perform*

proficiency for this competency. Those newly qualified CAs employed in large private or public corporations are more likely to have their work on this competency reviewed by a more senior member within the organization prior to its finalization (a *detect* proficiency level). With respect to varying environmental situations, there is no “one size fits all”. Proficiency levels that are assigned to the competencies in this document set out what should be reasonably expected of the newly qualified CA.

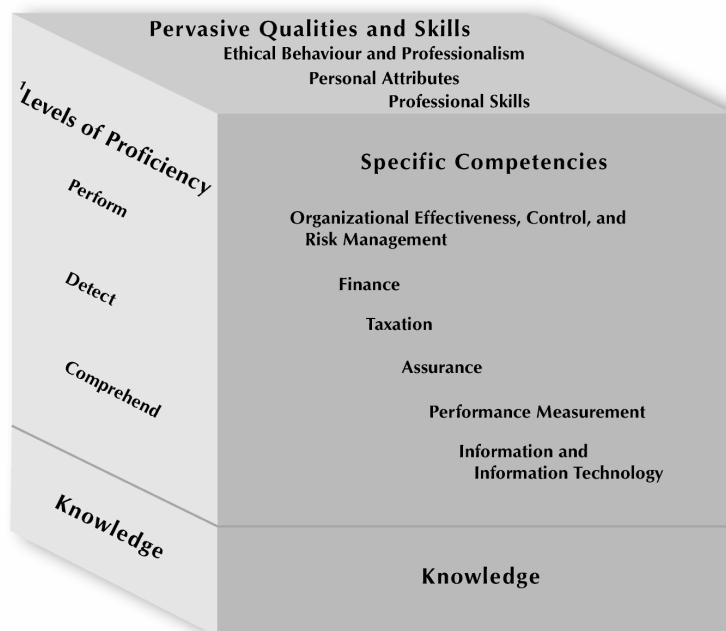


# Pervasive Qualities and Specific Competencies — A Vital Relationship

The qualities and skills in *The CA Candidates' Competency Map* combine with the specific competencies in a vital relationship that results in the special professional competencies of the CA. Together, the pervasive qualities and the specific competencies result in the technical excellence and on the integrity, objectivity, and commitment to public interest for which the CA profession is known. All CAs are expected to perform functions in a manner that reflects ethical behaviour and professionalism, the personal attributes, and the professional skills that are part of the CA standard.

The diagram below illustrates the components of the competency-based approach.

**Competency Map Framework**



<sup>1</sup> Newly qualified CAs are expected to achieve specified levels of proficiency (perform, detect, comprehend) for each competency.



# The CA Knowledge Base

The CA qualification's competency-based approach recognizes that knowledge is necessary but not sufficient for performing professional services. For knowledge to become a CA competency, it must be applied in a manner that includes the integration of the CA pervasive qualities and skills described above.

The acquisition of the CA knowledge base is, however, critical for success. CAs acquire knowledge that encompasses the economic, legal, and business environment in which businesses and other organizations operate, and knowledge such as generally accepted accounting principles and current tax regulation, directly related to one or more competencies.

Candidates acquire knowledge throughout the CA qualification process, through academic programs and work experience, and from reference materials, teachers and other professionals who may provide information and advice.

## **Understanding the Knowledge Reference Lists**

To help candidates identify knowledge integral to the competencies they are expected to demonstrate, a Knowledge Reference List is included for each specific competency area. This list outlines the knowledge that underlies each specific competency area. Generally, candidates can use this list as a guide to ensure they have identified the appropriate material underlying the specific competency areas.

In generating the knowledge reference lists, information was gathered from various sources: the CICA Handbooks and other CICA publications, The Income Tax Act, and undergraduate textbooks. Candidates are encouraged to access similar sources to further their breadth and depth of knowledge.

The Knowledge Reference Lists include individual topics of knowledge under the specific competency area where they are most relevant, or most strongly identified. This does not mean that this knowledge is relevant to only that area. In many instances, knowledge is relevant to two or more areas. So, for example, organizational effectiveness, control and risk management knowledge topics are all listed under the Organizational Effectiveness, Control and Risk Management section; they may, however, also be relevant to Finance or Assurance.



# How to Read the Competency Charts

## Organization

As noted in the previous section, the CA competencies are organized into two categories:

- **Pervasive qualities and skills** which all CAs are expected to exhibit at all times; and
- **Specific competencies**, in which all CAs must attain a required level of proficiency to earn their CA designation.

There are three categories of pervasive qualities and skills, and six categories of specific competencies.

## Pervasive qualities and skills

The charts describing the pervasive qualities and skills have two sections: in the box on the left, a comprehensive description of the CA quality, and in the box on the right a description of the kind of evidence that one would expect the CA's behaviour to demonstrate.

### Example

A-3 <b>Maintains independence where the nature of the service requires it</b>	<b>Possible evidence of behaviour</b>
Understands the rules requiring independence for the provision of certain services  When providing services that require independence, takes steps to maintain independence in both fact and appearance	<input type="checkbox"/> Understanding of applicable rules is complete <input type="checkbox"/> Evidence of compliance with rules of independence <input type="checkbox"/> There is no reason to believe that the CA's decision-making or judgment were unduly influenced

The most important thing to understand about the pervasive qualities and skills is that all CAs are expected to demonstrate them at all times in the execution of all their professional responsibilities. The pervasive qualities and skills describe how a CA works, and are vitally linked to the specific competencies. Together, they combine to produce the technical excellence, integrity, objectivity, and commitment to public interest for which the CA profession is known.

### **Performance levels and the Pervasive Qualities and Skills:**

As noted, *The CA Candidates' Competency Map* distinguishes and defines three levels of proficiency that a CA may demonstrate for each competency — i.e. *comprehend*, *detect*, and *perform*, with *perform* being the highest proficiency level. For many competencies, the newly qualified CA is expected to function only at the *comprehend* or *detect* level. For most of the pervasive qualities and skills, however, even the newly qualified CA is expected to demonstrate the highest level of proficiency. Only in the third part, Section C — Professional Skills — is it reasonable to expect a lower proficiency level at entry to the profession. In these instances, the box on the left describes the highest proficiency level — i.e. the *perform* level — and then notes and defines any lower level expectation in brackets.

#### **Example**

C-3.3   Draws conclusions	Possible evidence of skill
Taking into account the facts reported and an analysis of these facts, forms an opinion on the outcome of an issue or on the impact of the facts on a situation; e.g., “Based on the projected cash flow, the company will have insufficient cash to finance the expansion.”  Summarizes a position or argument after reviewing the relevant information (At <i>detect</i> , forms preliminary conclusions)	<input type="checkbox"/> Provides evidence of “analyzes” (C-3.1), “advises” (C-5.5), and “discusses”(C-4.1) <input type="checkbox"/> The conclusions flow logically from the facts and analysis <input type="checkbox"/> The reasoning is sound

## **The Specific Competencies**

The section on specific competencies is organized into six categories:

- Organizational Effectiveness, Control and Risk Management
- Finance
- Taxation
- Assurance
- Performance Measurement
- Information and Information Technology

Each of these six categories has four elements:

- A description of the competency;
- Charts describing the tasks related to each competency at the proficiency level expected of the newly qualified CA;
- A list of the knowledge underlying the competency, referred to as a Knowledge Reference List. This list identifies the knowledge which candidates gain through their undergraduate, graduate and/or professional education and/or through their working experience with recognized training offices. The List is intended to help candidates ensure they understand the knowledge they must acquire to prepare themselves for the challenges of qualification; and
- Examples of how the listed knowledge underlies the kinds of situations the newly qualified CA might expect to encounter, and thus what CA candidates may encounter in the UFE simulations.

The competency charts for the specific competencies are also linked very closely to the Professional Skill charts found in Section C referred to in the last section.

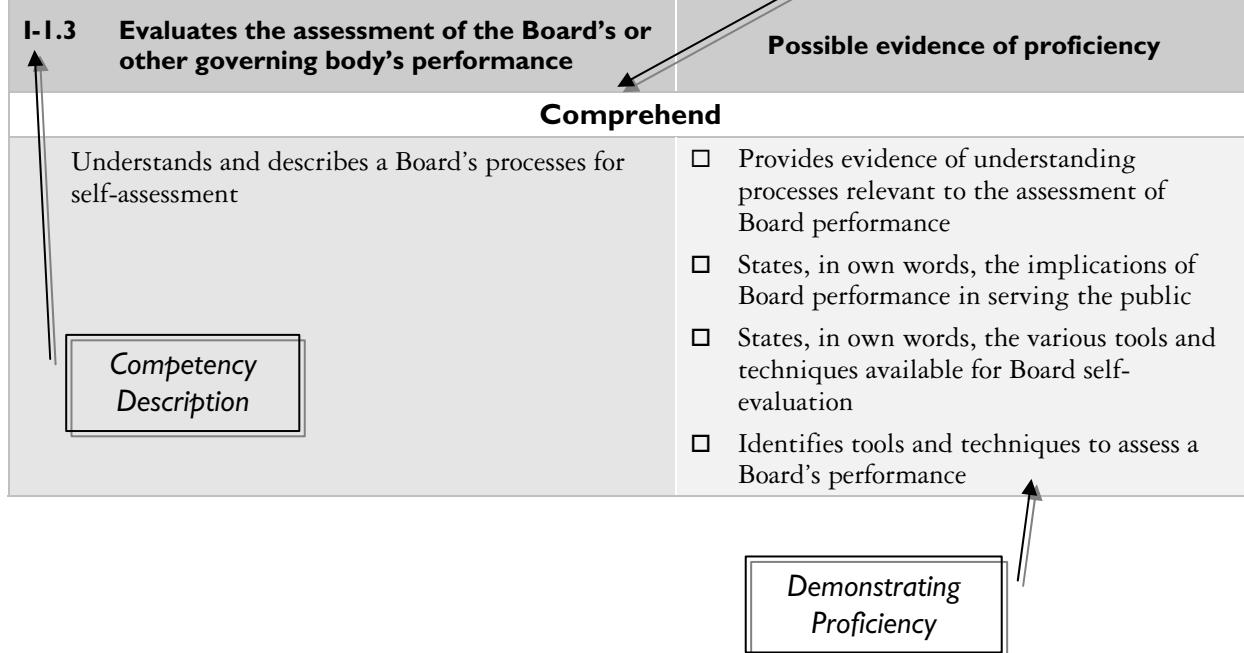
## **Understanding the Specific Competency Charts**

The competency charts for the specific competencies provide the CA candidate with a clear description of the competency at the performance level they are expected to demonstrate, and the actions that are considered by the profession as possible sources of evidence that they have attained that proficiency level.

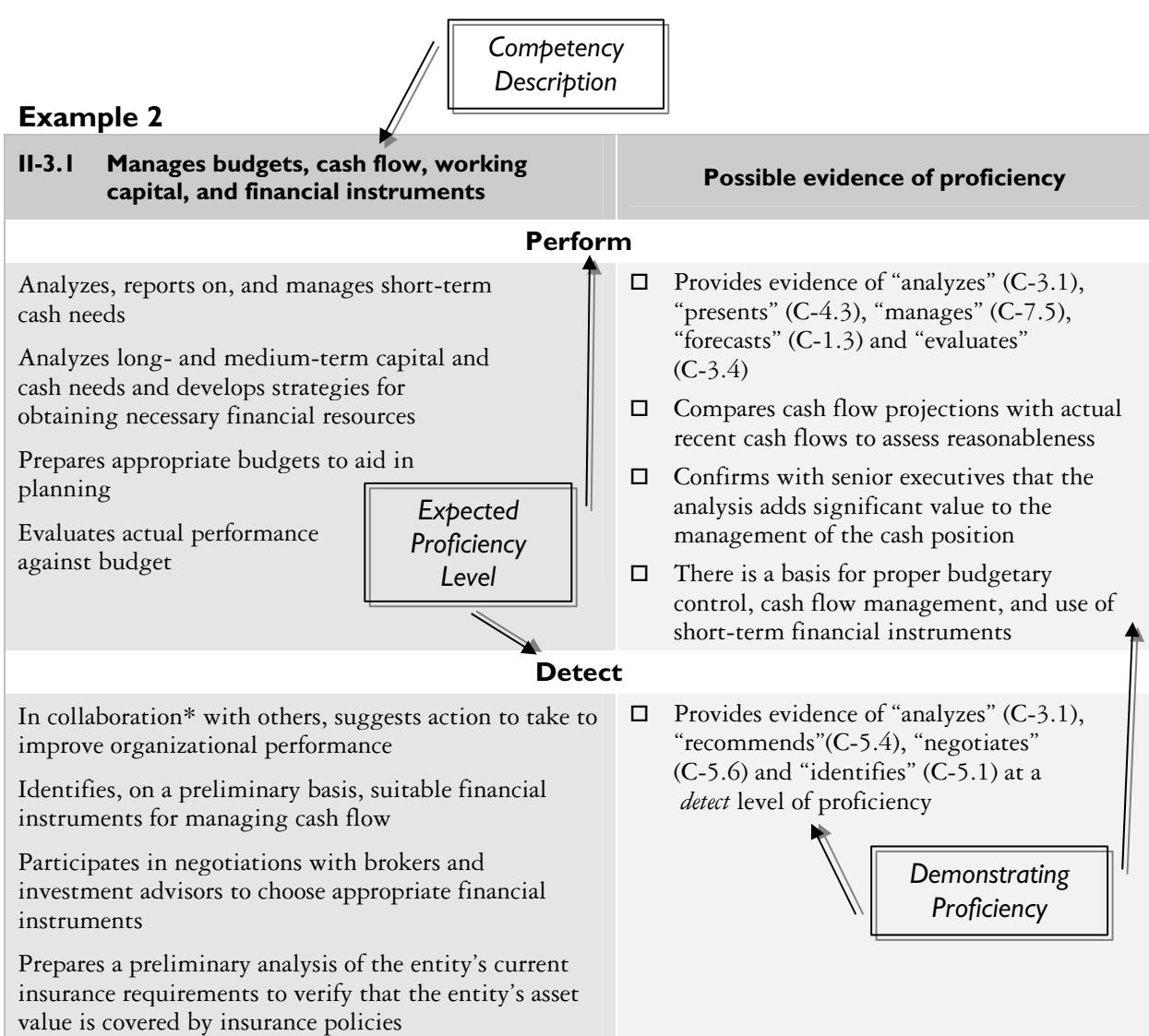
Note that, on the left-hand side, the proficiency level of the newly qualified CA is clearly indicated. Candidates are encouraged to refer to the definitions of these proficiency levels on page 13.

**Example I:**

I-1 Evaluates the entity's purpose in the context of its operating environment



The preceding example shows a single competency for which candidates are expected to demonstrate a single level of proficiency.



\* Not examinable on the UFE

The preceding example demonstrates a competency for which candidates are required to demonstrate different proficiency levels in different competency elements — for some elements, they are expected to function at the *perform* level, and for others at the *detect* level.

The difference in proficiency level expectation is reflected in two ways:

- First, the description of the competency element at the *detect* level clearly indicates that the task is executed on a preliminary basis and is normally subject to review by senior staff;
- Second, the possible evidence of proficiency for the *detect* level on the right-hand side refers the candidate back to the definition of the key Professional Skills for this level of proficiency. There the candidate will find further guidance on proficiency expectations at this level.

The candidate should also note instances where there is clarification on the examinable nature of specific competencies.

## **Examples**

At the end of each of the six Specific Competency sections, examples are provided to help candidates understand the different performance expectations at each proficiency level. In each of these examples, the particular proficiency level expected of the entry-level candidate is identified (either *perform*, *detect* or *comprehend*). In addition, in order to assist the candidate in differentiating the expectations between the three proficiency levels, each of these examples also includes the performance expectations that would otherwise be expected if the proficiency level were different than the one associated with the particular competency. That is, if the entry-level proficiency for the particular competency in an example is *detect*, the example will also include performance expectations at each of the proficiency levels of *perform*, *detect* and *comprehend* to assist the candidate in understanding the differences.