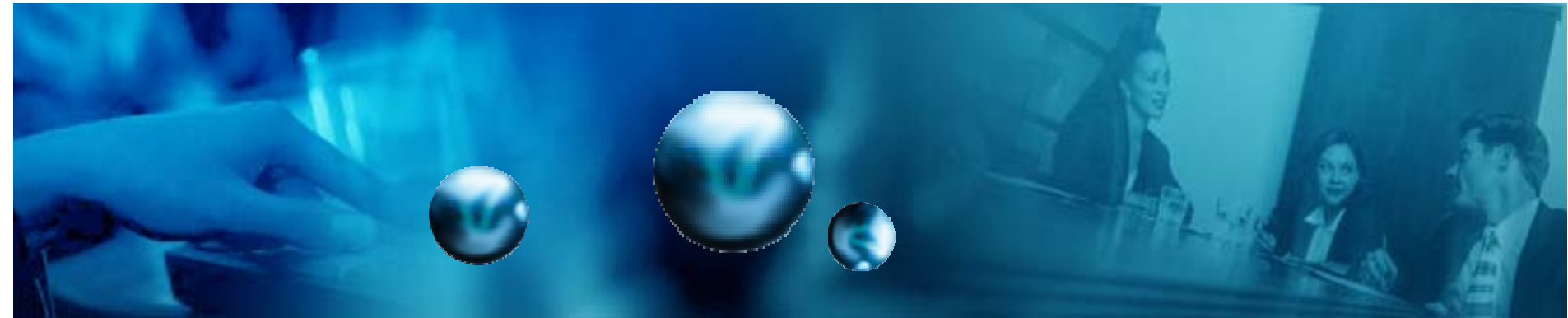


# CASB: The Next Generation Curriculum



**CA School of Business**  
British Columbia • Alberta • Saskatchewan • Manitoba



## CASB Participants

- Dr. Don Carter, FCA: Educator Emeritus
- Dr. Sheila Elworthy, CA: Vice President, Learning

## External Imperatives for New Curriculum

- Expanded Experience Opportunities (EEO)
- International Financial Reporting Standards (IFRS)
- International Standards on Auditing (ISA) (CASs)
- Private Enterprises

## Internal Opportunities for the New Curriculum

- Address workload concerns: move to an eight-week module
- Greater focus on:
  - variety of roles performed
  - critical thinking skills
  - developmental progression
- Learning objectives tied back to UFE Competency Map

## Curriculum Design Existing Model

- Perspective is primarily a public practice view
- Students portray employees of Parkhurst and Loewen Chartered Accountants (P&L)
- Over the five modules, P&L assists many clients with Audits, Reviews, Taxation and other professional services

## **CASB: The Next Generation Curriculum Changes**

- Students are introduced to Vision Windows Limited
- Over its lifetime, Vision grows from a one person company to one contemplating a listing on the Toronto Stock Exchange
- As Vision evolves, it takes on subsidiaries in Western Canada, the UK and the US
- Through its lifetime many CAs are involved with Vision, each in different capacities. Some of these roles are public practice and some are more like expanded experience opportunities

## Curriculum Change: Greater Variety of Roles

- Students will experience a wide range of the roles performed by CAs over the evolution of Vision
  - Employee or Manager of Vision
  - Employee of various Public Practice Firms engaged to complete a wide range of services for the business and its owners
- Students continuously challenged to consider the users' level of knowledge and their objectives in order to understand the role performed or perspective required

## Curriculum Change: Weekly Learning Objectives

- Designed to ensure that students understand the relevancy of each requirement
- Students will be provided with Learning Objectives for each week's task assignment
- Each task has been tied in to the UFE Candidate's Competency Map (Map) showing the related level of proficiency expected of candidates writing the UFE

## Curriculum Change: Standards Transition

- Includes preparation for the changing accounting and auditing standards
- Proposed new standards for Private Enterprises – directed to CICA Transition documents
- Adoption of IFRS and ISA – modules designed to meet 2010 UFE target of full implementation

## **Curriculum Change: Greater Emphasis on Critical Thinking Skills**

- Technical Competency is a necessary but not sufficient condition
- Pervasive Qualities are of critical importance to both passing the UFE and a successful career as a CA
- Greater emphasis placed on the development and assessment of Communication and Critical Thinking Skills
- Rubrics designed to assist students in the development of these very important skills

## Curriculum Change: Developmental Progression

- Better workload balance across five modules
- Module 1 and 2: tasks are directive
- Module 3, 4 and 5: tasks are less directive and the material more complex
- Modules will incorporate new tools to encourage development of improved communication and critical thinking skills through examples, self-assessment exercises and assessment rubrics completed by the facilitators

## Transition from Existing to New Curriculum

- New program begins May 4, 2009
- Some module content shifts between modules
- No significant gaps in learning
- Face-to-Face sessions used for content changes