

The UFE Candidates' Competency Map — The Competent CA

The Competency-Based CASB Program—Strengthening the Link Between CA Education and “On-the-Job” Performance

Education. Evaluation. Experience. These are the three cornerstones of the CASB Program. The UFE Candidates' Competency Map (or the Map) provides an overview of the specific professional competencies and proficiency levels that CA candidates are expected to demonstrate on the profession's Uniform Evaluation (the UFE). Employers consult the Map to ensure that their students acquire the pre-qualification professional education necessary not only to prepare them for the UFE but also to serve as the foundation for their practical experience. Each component builds upon the other and, ultimately, is integrated as the new CA applies the knowledge gained in the CASB program and their simultaneous three-year term of practical experience.

Competency and Competence

Competency – the particular tasks or roles that experienced CAs perform while applying the pervasive qualities and skills that characterize CAs.

Competence – includes a broad range of knowledge, skills, attitudes and observable behavior that when combined enable the CA to deliver a specified professional service. Competence also involves the adoption of a professional role that values accountability to the public and leadership in professional practice, the public sector, the corporate sector and education.

Competent CAs can meet the challenges of an ever-changing workplace and will appropriately demonstrate numerous specific competencies and fulfill the expectations of the pervasive qualities described in the Map. By the time they have successfully completed the six modules of the CASB program, passed the UFE and fulfilled the 3-year practical experience requirement, they will have met the requirements for admission into their local Institute of Chartered Accountants and should have a clear idea of the area of accounting and business in which they intend to concentrate their efforts.

The competencies outlined in the Map are multi-faceted and their interpretation may be influenced by diverse factors such as time constraints, finance and human resources. CASB's competency-based approach to learning acknowledges that many roles and tasks are integrated in the normal course of the CA's work. CASB's approach also calls upon students to adopt these many roles and tasks as they carry out their assigned tasks and acquire the requisite competencies. Students and employers can follow a specific competency within The UFE Candidates' Competency Map at the CICA website: <http://www.cica.ca>. Explore together how students and firms can work toward developing competency.

The “How” and “What” of a CA's Job

Becoming a CA means making a lifelong commitment to learning and striving to stay up-to-date with current developments in your chosen professional activity. The Map reflects the attitudes and skills CAs will need throughout their career. The Map consists of two main components: *pervasive qualities* and *specific competencies*.

— the ‘how’ of a CA’s work

Competency and the CASB Program

The CASB Program differs from traditional syllabus or textbook-based approaches to learning. What the student learns in the program is applied to their on-the-job experience. Through this combination of a competency-based education program, practical experience, and

exposure to standards and ethics of the highest calibre, CASB students become ‘business-ready’ CAs, prepared to tackle the challenges of today’s global, ever-evolving business environment.

In the CASB program, success is measured by what you can do and accomplish — not what you can memorize.

Pervasive qualities—the ‘how’ of a CA’s work

Pervasive qualities are qualities and skills CAs bring to a task—the ‘how’ of a CA’s work. The Map identifies three categories of pervasive qualities which must permeate every task a CA, and CA student, performs:

- **ethical behaviour and**

professionalism

- **personal attributes**
- **professional skills**

These pervasive qualities are interwoven into the description of the specific competencies.

Specific Competencies

The second main component of The UFE Candidates’ Competency Map is a detailed set of specific “competencies” that experienced CAs can be expected to perform in six areas of technical expertise—the “what” of a Chartered Accountant’s work:

- **Governance, Strategy and Risk Management**

- **Finance**
- **Taxation**
- **Assurance**
- **Performance Measurement and Reporting**
- **Management Decision-Making**

Though these six areas of technical expertise are presented separately in the Map, their application in practice is fully integrated.

Making the *Grade?*

In CASB’s competency-based program, students do not receive grades of A, B, or C. The students’ work is determined to “have” or “have not” demonstrated competency in the modules. It’s important for students, and employers, to understand that this evaluation measures what students have learned to do and not only what students have managed to remember

and reproduce on an examination—in the same way students, as employees in their organization, would be evaluated to have appropriately performed their assigned tasks on-the-job.

Employers also assess a student's ability to demonstrate the competencies demanded of a Chartered Accountant while performing these tasks. CASB uses a combination of four components to determine if a student has demonstrated a sufficient level of competency during the module:

- **Tasks**
- **Knowledge retention**
- **Pervasive competencies**
- **Application of knowledge**

A student's demonstrated performance is measured through a number of evaluation exercises. A positive overall competency evaluation requires a positive assessment on each of the four components. The CASB program assigns four possible levels of competency achievement: Competency with Distinction, Basic Competency, Marginal Competency and Competency Not Yet Achieved. CASB student evaluation mirrors as closely as possible the type of performance evaluation a student might receive "on-the-job." The student receives continuous and detailed feedback from their online facilitators who provide comments, ideas and suggestions on their submitted work. Role-playing is a large part of the learning process in the CASB program. This helps students place themselves firmly in the type of "real-world" situations they might face in the workplace everyday. As students progress through the program modules, they shift among the roles they may be required to fulfill in the workplace, switching perspective from advisor, to auditor, to arbitrator, to business valuator, to business owner and securities regulator. Just as important as students' role-playing in the CASB program is the *role* employers *play* as part of the learning management team. Employers assign client-centred tasks that serve to support a student's competency development.

Competency With Distinction—

This level recognizes those students whose performance deserves special recognition, having truly excelled in a module and exceeding expectations throughout. It may not be awarded in every module.

Basic Competency—

This level of competency is the desired level for all CASB students. It indicates an understanding, and demonstration of understanding, of the major competencies within a module.

Marginal Competency—

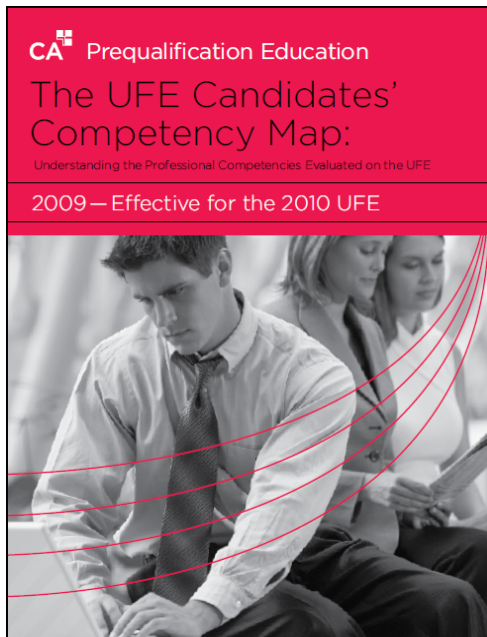
This is the minimal acceptable level of competency a student may demonstrate in a module and still be allowed to proceed to the next module. Students assigned this level of assessment are put on notice they must work toward raising their standards or risk not achieving competence in a subsequent module.

Competency Not Yet

Achieved— Assessing competency *involves* the sum of elements of the scoring rubric used to evaluate student performance—a weakness in one component will impact on the other elements. This level of assessment indicates a student has not demonstrated the minimum acceptable level of competency in the module.

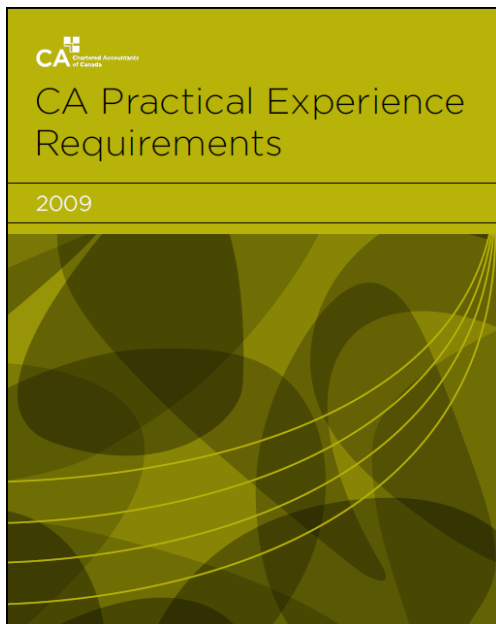
“Education is what remains after one has forgotten everything he learned in school.”

— Albert Einstein



Applying Pervasive Qualities and Specific Competencies “On-the-Job”

CAs and CA students are expected to perform with the highest standards of ethics and professional excellence--these standards are the basic tenets of the CA profession. The application of the qualities CAs and CA students are expected to perform--with the highest codes of ethics and professionalism--in combination with the performance of specific competencies in *The UFE Candidates' Competency Map*, results in the standard of excellence CAs represent. A fundamental part of the learning process in CASB's competency-based program is the “on-the-job” practical application of the knowledge and skills gained in the program's core online facilitated modules. It is a CASB student's ability to respond to “real-life” situations and immediately apply that knowledge “on-the-job” that makes him or her extremely valuable to employers.



CA Student Practical Experience Now Competency-based

Recent changes have been made to the practical experience requirements for CA students. As of September 1, 2009 all CA students registering with CASB will be required to complete the new competency-based work experience model as outlined in *Practical Experience Requirements (2009)* (which can be found at www.casb.com). This model will focus on the student learning competencies within the workplace in up to six distinct categories such as: Performance Measurement and Reporting, Assurance, Taxation, Governance, Strategy and Risk Management, Management Decision-Making and Finance.

With this change, all three components of the CASB learning model (Education, Evaluation and Experience) are now competency based. These three principles now converge to supply the student with a well-rounded and complementary learning experience that will help them excel in their future career as a CA.

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