CPA ENABLING COMPETENCIES VIDEO

A GUIDE FOR BETTER UNDERSTANDING THE CPA ENABLING COMPETENCY REQUIREMENTS
What are enabling competencies?

The soft skills that distinguish an accountant as a "professional" accountant. These soft skills are grouped into five categories:

1. Professional and ethical behaviour
2. Problem solving and decision making
3. Communication (written and oral)
4. Self-management
5. Teamwork and leadership
<table>
<thead>
<tr>
<th>Enabling Competency</th>
<th>Definition</th>
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<tbody>
<tr>
<td>Professional and ethical behaviour</td>
<td>The ability to act ethically with honesty, integrity, credibility, self-confidence and independence, while coping with ambiguity, conflicts of interest and the need to protect the public interest.</td>
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<td>Problem solving and decision making</td>
<td>The ability to draw on solid analytical and problem-solving skills, the capacity for innovative and integrative thought, the ability to both connect and dissect “parts” and “wholes”, identify and manage priorities and adopt a broad view.</td>
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<td>Communication (written and oral)</td>
<td>The ability to communicate complex matters effectively by listening, understanding, speaking and writing with clarity, and using the art of persuasion and negotiation.</td>
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<td>Self-management</td>
<td>The ability to manage one’s own performance, soliciting feedback from others, and acting upon it to improve one’s behaviour, as well as recognizing one’s limits and seeking advice where needed.</td>
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<td>Teamwork and leadership</td>
<td>The ability to build, work in, and lead a team, to set goals, to organize, collaborate and manage processes. The ability to respond to feedback from others, display empathy and flexibility and manage conflicts.</td>
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How do I develop the enabling competencies?

- **CPAs** in your organizations are modelling the behavior.
- **Future CPAs** learn through observation, discussion and self-reflection.
- **Mentors** will help model behaviour and guide you to identify situations that best demonstrate each enabling competency.
- **Overall you will be:**
  - Learning from past experiences, (best practices – what worked and didn’t work).
  - Looking at alternatives and developing new approaches.
  - Requesting feedback from employers, mentors, and colleagues, etc.
How do I report my development?

Future CPAs must answer a three-part question for each of the five enabling competency areas:

**What?**  
WHAT DID I DO?  
Describe a specific situation from my past experience.

**So What?**  
WHAT DID I LEARN?  
What did I learn from this experience and how did it impact my organization?

**Now What?**  
WHAT WOULD I DO DIFFERENTLY NEXT TIME?  
How will I apply what I’ve learned to new experiences in the future? How will this experience affect my future behavior?
How will my self-assessment be evaluated by CPA?

In PERT, click the blue information icon to access the rubric
How will my self-assessment be evaluated by CPA Ontario?
How do I use the rubric?

• Use the rubric to expand on the answers that you have provided to the three-part questions.

• For each step of the “The CPA Way” on the rubric, move from left to right (level 0 to level 2) to ensure your self-assessment addresses all the points required for a level 2 response.

• Do NOT skip a level!

• When evaluating your self-assessment, CPA Ontario will focus on what you wrote and will not make assumptions. Therefore, ensure that your documentation is clear and thorough.

• Review your responses with your mentor and discuss how to expand your self-assessment to a higher level.
Example: Question #4 Self-management

4.1 Monitor and improves work performance

a. Describe an instance when you were not fully satisfied with your performance on a specific task. What challenges did you face in executing the assignment?

I was ready to propose my findings to my client, however, I noticed that the analysis I did was incomplete. The challenge I faced was that I had to re-do a lot of the work and use up additional time which affected the timeliness of our audits.
Example: Question #4 Self-management

4.1 Monitor and improves work performance

b. What steps did you take to address the situation and what were the results?

I retraced the audit steps to incorporate the appropriate analysis and supporting information into the file. After including all of the required information, I completed the file with appropriate evidence to support my findings. I was able to produce a quality file which supported my organization’s vision.
Example: Question #4 Monitor and improves work performance

4.1 Monitor and improves work performance

c. How will you build upon this experience going forward?

Going forward, I will review my work after each step. This way, if there is missing information and/or errors, I can fix them at that time and complete a quality audit file in a timely manner.
## Example: Applying response to the rubric

**Black font** – rubric requirements  
**Red font** – sample answer  
**Blue font** – additional points required to achieve a level 2

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<tr>
<th>The CPA Way</th>
<th>Level 0 (What?)</th>
<th>Level 1 (So What?)</th>
<th>Level 2 (Now What?)</th>
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| **Adopt the CPA Mindset** | • Exhibit a desire to learn from past experiences  
I will build on this by reviewing my work after each section so I can fix errors along the way. | In addition to Level 0:  
• Exhibit skepticism about own professional/ethical behaviour  
I realized that I did not incorporate all the necessary facts and legislation rules into my analysis, thereby arriving at an incorrect conclusion. | In addition to Level 1:  
• Demonstrate insight into link between at least one CPA value (e.g., objectivity, due care, integrity) and own professional/ethical behaviour  
I realized by not completing a thorough analysis, I did not exercise due care to complete the audit file with appropriate evidence to support my findings which is in line with my organization’s vision. |
### The CPA Way

#### Assess the Situation

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<td><strong>Describe facts about the situation and step(s)/action(s) taken</strong></td>
<td>In addition to Level 0:</td>
<td>In addition to Level 1:</td>
<td></td>
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<td><strong>Identify at least one factor that is relevant to the situation:</strong></td>
<td>- At least partially explain what was at stake</td>
<td>- Identify more than one potentially viable alternative</td>
<td></td>
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<td>o Stakeholder that is affected by decision(s)/action(s)</td>
<td>- Identify a wider range of factors that are relevant to the situation:</td>
<td>1. Discuss the situation with my supervisor and seek advice on next steps</td>
<td></td>
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<td>o Professional value</td>
<td>o Multiple relevant stakeholders, including the organization</td>
<td>2. Take action on my own to complete the missing work required, then explain to my supervisor</td>
<td></td>
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<td>o Something viewed as creative/innovative</td>
<td>o Objectives/goals/priorities</td>
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I was ready to propose my findings to the client when I noticed that my analysis was incomplete. I was missing some information from the client and I needed to consult with a valuations expert for another area.

The client is relying on my analysis for decision-making and providing an incomplete analysis would be misleading to my client. A high quality audit file is an important value to my organization. Work completed without due care does not support this. I will also require additional time to complete the work which will affect the timeliness of our audits.

My options are:

1. Discuss the situation with my supervisor and seek advice on next steps
2. Take action on my own to complete the missing work required, then explain to my supervisor
**Example: Applying response to the rubric**

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| **Analyze Major Issue(s)** | | • Provides partial/superficial analysis (e.g., focus only on arguments in favor of action(s) taken), including at least one:  
  o Impact of action(s) taken on stakeholders and their goals/objectives/priorities  
  o How/why the situation involved a conflict in professional values  
  o Effect of creativity/innovation on actions and/or conclusions | In addition to Level 1:  
  • Thoroughly explain/analyze alternatives and issues, including consideration of multiple viewpoints (e.g., address both pros and cons of alternatives/actions/conclusions)  
  Option 1:  
  • Pros…  
  • Cons…  
  Option 2:  
  • Pros…  
  • Cons… |
| | | I completed the additional work required which met the client’s objective and supported my organization’s vision of a quality file. | |
Example: Applying response to the rubric

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| Conclude and Advise          | • Attempt to describe at least one idea that would have made it easier to act, that could have been done differently, or that was learned from the situation I completed the additional work. | In addition to Level 0: • Provide at least 1-2 logical reason(s)/ conclusion(s) such as:   
  o Why a course of action was taken  
  o How this experience is likely to have a positive effect on future behaviour  

Based on the analysis, I decided to complete the additional work and produced a quality audit file. This allowed me to address the client’s needs and I felt good about producing a sound audit file. Going forward, I would analyze work completed after each step of the process and not wait until the end of the process. | In addition to Level 1: • Identify criteria used and provide a reasonable and feasible conclusion about what would make future behavior more professional/ethical  
• Recognize at least one significant limitation of action(s)/conclusion(s)  
I recognize that when pressed for time, I may not take the time to complete a self-review after each section. I can include a step to do a self-review as an audit step in the audit program or on my completion checklist. |
Example: Applying response to the rubric

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<td>Communicate</td>
<td>• Demonstrate an awareness that communication can be improved</td>
<td>In addition to Level 0: • Provide at least 1-2 logical reason(s) to explain how communication achieved a purpose such as: o Obtained accurate and reliable information o Enhanced work performed o Met audience needs</td>
<td>In addition to Level 1: • Provide reasonable and feasible conclusion about what would make future communication more effective • Recognize at least one significant limitation of future communication effectiveness</td>
</tr>
<tr>
<td></td>
<td>Not applicable.</td>
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Level 2 response checklist

A level 2 response must include ALL of the following:

- Identify the CPA value impacted.
- Provide more than one alternative solution.
- Analyze each alternative (list the pros and cons for each option).
- Ensure the conclusion is consistent with the analysis.
- Identify what else you can do to further improve your enabling development.
Why are enabling competencies important?

Reflective Thought - A methodology for future CPAs

New CPA becomes a mentor

Future CPA is matched with a mentor

Mentor coaches future CPA to engage in reflective thought

Future CPA achieves a high level of proficiency

Future CPA becomes a newly certified CPA

New CPA becomes a mentor
Additional guidance and resources

**Remember:**

1. It takes time and practice to move from one level to another.

2. Level 2 is the expected performance of a new CPA.

3. A level 2 self-assessment is well written, thorough, objective, insightful and should address all the points in the rubric for a level 2 by the end of your practical experience term.

**Resources:**

- [Chartered Professional Accountant Competency Map](#)
- [The CPA Way Framework](#)