

Enabling Competencies Factsheet

By the end of the term of practical experience, CPA students/candidates are required to develop a level of proficiency expected of a newly certified CPA for all five enabling competencies:

- **Acting Ethically and Demonstrating Professional Values**
- **Solving Problems and Adding Value**
- **Communicating**
- **Managing Self**
- **Collaborating and Leading**

Any response must be well written, thorough, objective, and insightful and should address all the points in the rubric for a level 2 proficiency by the end of your required practical experience duration. Remember that this is an opportunity to showcase your experience and provide the best possible example for each enabling competency question.

What?

What did you do?

Describe a specific situation from your past experience.

So What?

What did you learn?

What skills did you learn from this experience and how did it impact your organization?

Now What?

What would you do differently next time?

How will you apply what you've learned to new experiences in the future? How will this experience affect your future behavior?


A level 2 response must include ALL of the following:

1. Identify the CPA value impacted.
2. Have you provided all information to clearly outline the issue/scenario?
3. Provide more than one alternative solution.
4. Analyze each alternative. List the pros and cons and give reasons for your decision making.
5. Ensure the conclusion is consistent with the analysis.
6. Identify what else you can do to further improve your enabling competency development.

Resource:

[The CPA Way](#)

See the CPA Way rubric below.

Students/candidates should refer to the guidance document in PERT (white question mark  beside Enabling Competencies) for the CPA Way concept that should be followed when crafting the responses. Also the ? icon next to each question gives illustrative examples of situations to consider.

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ENABLING COMPETENCIES

Enabling competencies reflect the key elements that comprise the personal attributes of a CPA.

There are five competency areas containing three-part questions. You are not expected to document all five enabling competencies semi-annually. Only choose the enabling competencies that most reflect your professional development obtained during this reporting period.

Provide tangible examples and clear explanations to demonstrate how you've developed proficiency in each of the enabling competencies.








Ensure you also demonstrate how you applied the CPA Way. To learn more about the CPA Way and how to apply these principles when formulating your responses to these questions, click [here](#).

For confidentiality reasons, do not include client, customer or organization names in your examples. Also note that the information in your Experience Reports is accessible to those involved in the review and verification process, including Program Leader/Manager, Supervisor, Mentor, CPA staff, etc.

Breaches of the CPA Professional Code of Ethics by a designated CPA member (colleague, employer, client, etc.) should be reported to your provincial body.

To expand on a competency area, click "+".

For further information use the (?) for additional guidance.

ENABLING COMPETENCY	ANSWERED	SELF-ASSESSED PROFICIENCY	CPA REVIEWED PROFICIENCY	
Question 1: Acting Ethically and Demonstrating Professional Values 		Not assessed	Not assessed	+
Question 2: Solving Problems and Adding Value 		Not assessed	Not assessed	+
Question 3: Communicating 		Level 2	Not assessed	+
Question 4: Managing Self 		Level 2	Not assessed	+
Question 5: Collaborating and Leading 		Not assessed	Not assessed	+

SUMMARY QUESTIONS

While answering these questions, please reflect on your progress over this reporting period while also setting your focus on how you'll move forward. We recommend that you discuss these points with your mentor. Summary Questions will not be assessed, however they make a strong foundation for your progression tracking and discussions with your mentor.

If you answered an Enabling Competency question, then you will also need to answer Summary Question A.

SUMMARY QUESTION	ANSWERED
Summary Questions	+

[BACK](#)
[SAVE & EXIT](#)
[SAVE & CONTINUE](#)

This is the CPA Enabling Competencies Reviewer Rubric for determining whether your answers reflect your self-assessed proficiency. Notice the progression to level 2 proficiency.

THE CPA WAY	LEVEL 0	LEVEL 1	LEVEL 2
Adopt the CPA Mindset	<ul style="list-style-type: none"> Exhibit a desire to learn from past experiences 	<p>In addition to Level 0:</p> <ul style="list-style-type: none"> Exhibit skepticism about own professional/ethical behaviour 	<p>In addition to Level 1:</p> <ul style="list-style-type: none"> Demonstrate insight into link between at least one CPA value (e.g., objectivity, due care, integrity) and own professional/ethical behaviour
Assess the Situation	<ul style="list-style-type: none"> Describe facts about the situation and step(s)/action(s) taken Identify at least one factor that is relevant to the situation: <ul style="list-style-type: none"> Stakeholder that is affected by decision(s)/ action(s) Professional value Something viewed as creative/ innovative 	<p>In addition to Level 0:</p> <ul style="list-style-type: none"> At least partially explain what was at stake Identify a wider range of factors that are relevant to the situation: <ul style="list-style-type: none"> Multiple relevant stakeholders, including the organization Objectives/goals/priorities More than one relevant professional value 	<p>In addition to Level 1:</p> <ul style="list-style-type: none"> Identify more than one potentially viable alternative
Analyze Major Issue(s)		<ul style="list-style-type: none"> Provides partial/superficial analysis (e.g., focus only on arguments in favor of action(s) taken), including at least one: <ul style="list-style-type: none"> Impact of action(s) taken on stakeholders and their goals/ objectives/priorities How/why the situation involved a conflict in professional values Effect of creativity/innovation on actions and/or conclusions 	<p>In addition to Level 1:</p> <ul style="list-style-type: none"> Thoroughly explain/analyze alternatives and issues, including consideration of multiple viewpoints (e.g., address both pros and cons of alternatives/actions/conclusions)
Conclude and Advise	<ul style="list-style-type: none"> 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 	<p>In addition to Level 0:</p> <ul style="list-style-type: none"> Provide at least 1-2 logical reason(s)/ conclusion(s) such as: <ul style="list-style-type: none"> Why course of action was taken How this experience is likely to have a positive effect on future behaviour 	<p>In addition to Level 1:</p> <ul style="list-style-type: none"> 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)
Communicate	<ul style="list-style-type: none"> Demonstrate an awareness that communication can be improved 	<p>In addition to Level 0:</p> <ul style="list-style-type: none"> Provide at least 1-2 logical reason(s) to explain how communication achieved a purpose such as: <ul style="list-style-type: none"> Obtained accurate and reliable information Enhanced work performed Met audience needs 	<p>In addition to Level 1:</p> <ul style="list-style-type: none"> Provide reasonable and feasible conclusion about what would make future communication more effective Recognize at least one significant limitation of future communication effectiveness

Helpful hints for demonstrating level 2 proficiency (based on feedback provided to candidates in the past)

Values to include in your responses (as defined in your provincial Code/Rules of Professional Conduct) are integrity, due care, objectivity, independence, professional competence, and confidentiality.

1. Acting Ethically and Demonstrating Professional Values

This competency is about dealing with ethical dilemmas in a professional setting or identifying a professional conflict (internally with oneself and /or with the client, team member, manager, or partner) and explaining the nature of the conflict. Describe what professional values were in conflict with each other and how your integrity was tested. The conflict should warrant an ethical dilemma and should involve deliberation on your part and possibly consultation with others. Please avoid describing scheduling conflicts or personal stress management.

At times CPAs may come across situations where demonstrating ethical and professional behaviours are not as simple as it may seem. These situations may be where you felt a tension between your professional values and achieving a particular objective at work, such as feeling pressured to:

- take on work that exceeds your current abilities
- relax a policy or take a shortcut
- omit relevant information or present information in a particular light to meet someone's expectations
- not report time or costs on a project
- disclose confidential information

Please note these examples are for illustrative purposes only, other situations may apply.

2. Solving Problems and Adding Value

Identify a unique problem or an opportunity for a process improvement and explain how your particular efforts resulted in a feasible solution or increased efficiency. Focus on instances where some deeper thought and analysis were required. Include as many details as possible to help the reader appreciate the scope and importance of the problem or decision. Please avoid detailing routine work as this question is intended for situations beyond what is normally required as part of your role.

CPAs are relied upon as problem solvers and often lend their expertise to improve different functions at work. Opportunities to add value can come in many forms, such as:

- adapting your work to new standards or processes
- performing an established process or task with new technology
- optimizing efficiency
- correcting an error
- enhancing a service offering

Please note these examples are for illustrative purposes only, other situations may apply.

3. Communicating

In order to communicate effectively, a CPA must consider the financial literacy of their audience and tailor their written and oral language appropriately. Application of technical competencies requires a thorough understanding of the users of the financial information. Make sure to describe in detail the steps taken to obtain the information, clarify your understanding and finally convey your message.

CPAs are often required to translate complex concepts for individuals with diverse backgrounds. Communicating clearly and concisely takes practice and requires understanding the needs of the other party. Consider when you:

- explained financial information to a non-financial user
- presented information using visual aids rather than text
- gathered information from a client or stakeholder
- used multiple methods of communication to achieve your goals
- altered your communication to use available technology

Please note these examples are for illustrative purposes only, other situations may apply.

4. Managing Self

By nature of the CPA program, candidates are constantly required to perform slightly more advanced work than their capabilities or monitor and improve their performance. Reflect on a time when the work was particularly challenging and you demonstrated the ability to rise to the occasion, or you received feedback that helped you learn a valuable lesson about maintaining a consistent level of performance. You should be able to identify which CPA value/s is/are relevant to your example.

As professionals, CPAs are called upon to meet expectations of supervisors, colleagues, and clients. Understanding your strengths and weaknesses, and how to manage them, is an essential skill that develops over time. Consider a situation where you were disappointed in your performance because you:

- had trouble controlling your emotions
- missed a deadline or a commitment
- made an error in your work
- wished you would have spoken up sooner or at all
- were inefficient at managing your time
- misunderstood a request

Please note these examples are for illustrative purposes only, other situations may apply.

5. Collaborating and Leading

Teamwork is essential to the learning and development of a CPA. By the end of your required practical experience duration there should be numerous examples you can draw from as a team member or project manager. Use this as an opportunity to reflect on challenges your team

handled and how your individual efforts contributed to the team's success; or describe the various project management skills you learned (adaptability, delegation, organization, communication, etc.).

CPAs are continually required to work as part of a team and are often required to act as leaders in their workplace. Working towards a common goal with others can be complex when you have to:

- integrate a new team member or integrate yourself into a new team
- follow or create a new process
- allocate work or resources
- navigate different opinions or personalities
- achieve consensus when there are many potential solutions
- manage competing deadlines or priorities

Please note these examples are for illustrative purposes only, other situations may apply.

****Note:** Parts B & C of the enabling questions require reflection and insightful commentary beyond 2 sentences.

Summary Questions

In addition to the five reflective questions, CPA students/candidates will be provided with two brief summary questions — one that asks CPA students/candidates to reflect on progress over the reporting period and another that sets the focus for the next reporting period. These brief summary questions also guide the discussions of CPA students/candidates with their mentors.

Summary Question A (MANDATORY)

Identify key competency areas (enabling and/or technical) you will focus on developing or improving between now and your next meeting with your mentor. What is your action plan for doing so?

Summary Question B (OPTIONAL)

Looking back at your experience captured in this report, in which competency areas (enabling or technical) do you feel most confident in your abilities and why?