

Upcoming Changes to the CPA Practical Experience Requirements

The below outlines the details of the upcoming changes to Appendix A and Appendix B of the [CPA Practical Experience Requirements](#), which will come into effect April 1, 2021. These changes are intended to enhance the clarity of the competencies as they relate to the *CPA Competency Map*.

The changes are as follows:

- Updated various competency descriptions to include Data Analytics and Information Systems (DAIS) and Taxation competencies to align with the CPA Competency Map
- The term “review” was replaced with “evaluate”
- Where multiple terms were used in the same statement (e.g. analyze/identify), they were either replaced by a single term or connected using “and” or “or”
- Enabling questions were rewritten to better align with [The CPA Way](#) framework to help guide future CPAs in meeting all the criteria in the assessment rubric

The updated *CPA Practical Experience Requirements* will be available on the CPA Canada website on April 1, 2021.

APPENDIX A – Technical Competencies

Competency	Current Level 1	Current Level 2	Updated Level 1	Updated Level 2	Verb Change	DAIS or Tax Change
FR – Financial Reporting Needs and Systems	<p>Explain the financial reporting information required by various stakeholders, including regulatory requirements (can include specialized financial reporting requirements); plus</p> <p>(a) Analyze/identify the appropriateness of the basis of financial reporting; or</p> <p>(b) Analyze the accuracy and reliability of financial information</p>	<p>Analyze/identify financial reporting information required by various stakeholders, including regulatory requirements (can include specialized financial reporting requirements); plus</p> <p>(a) Evaluate/review the appropriateness of the basis of financial reporting; or</p> <p>(b) Evaluate/review reporting processes to support reliable financial reporting</p>	<p>Explain the financial reporting information required by various stakeholders, including regulatory requirements (can include specialized financial reporting requirements); plus</p> <p>(a) Analyze the appropriateness of the basis of financial reporting; or</p> <p>(b) Analyze reporting systems, data requirements or business processes to support reliable financial reporting</p>	<p>Identify and analyze financial reporting information required by various stakeholders, including regulatory requirements (can include specialized financial reporting requirements); plus</p> <p>(a) Evaluate the appropriateness of the basis of financial reporting; or</p> <p>(b) Evaluate reporting systems, data requirements and business processes to support reliable financial reporting</p>	<p>√</p>	<p>√</p>
FR – Accounting Policies and Transactions	<p>Analyze/research the appropriate accounting policies and procedures (or explains the basis in which they were selected and applied to an organization); or</p> <p>Analyze/research treatment for routine transactions.</p>	<p>Evaluate/review appropriate accounting policies and procedures; or</p> <p>Evaluate/review treatment for routine and non-routine transactions; or</p> <p>Analyze/research treatment for complex events/transactions.</p>	<p>Research the appropriate accounting policies and procedures (or explains the basis in which they were selected and applied to an organization); or</p> <p>Research and analyze treatment for routine transactions.</p>	<p>Evaluate appropriate accounting policies and procedures; or</p> <p>Evaluate treatment for routine and non-routine transactions; or</p> <p>Research and analyze treatment for complex events/transactions.</p>	<p>√</p>	

Competency	Current Level 1	Current Level 2	Updated Level 1	Updated Level 2	Verb Change	DAIS or Tax Change
FR – Financial Report Preparation	Explain financial statements, including note disclosures	Analyze/prepare financial statements, including note disclosures.	Explain financial statements, including note disclosures.	Analyze or prepare financial statements, including note disclosures.	√	
FR – Financial Statement Analyses	<p>Explain the management communication (e.g., MD&A), or</p> <p>Explain financial reporting results for stakeholders (external or internal), or</p> <p>Explain the impact of strategic and operational decision on financial results (external or internal).</p>	<p>Analyze/prepare management communication (e.g., MD&A), or</p> <p>Analyze/prepare financial reporting results for stakeholders (internal or external), or</p> <p>Analyze/prepare/predict the impact of strategic, and operational decision on financial results (external or internal).</p>		<p>Analyze or prepare management communication (e.g., MD&A), or</p> <p>Analyze or prepare financial reporting results for stakeholders (internal or external), or</p> <p>Analyze or estimate the impact of strategic, and operational decision on financial results (external or internal).</p>	√	
MA – Management Reporting Needs and Systems	<p>Explain management information requirements, plus</p> <p>Analyze the types of information systems used and the role they play in an organization or analyze potential improvements to existing reporting systems to meet information needs, plus</p> <p>Explain ethical and privacy issues related to information technology.</p>	<p>Analyze management information requirements, plus</p> <p>Evaluate/review the types of information systems used and the role they play in an organization or evaluate/recommend improvements to existing reporting systems to meet information needs, plus</p> <p>Analyze/research ethical and privacy issues related to information technology.</p>	<p>Explain management information requirements, plus</p> <p>Analyze business processes, systems and data requirements and analyze potential improvements to meet information needs, plus</p> <p>Explain ethical and privacy issues related to information technology and its use.</p>	<p>Analyze management information requirements, plus</p> <p>Evaluate business processes, systems and data requirements and evaluate or recommend improvements to meet information needs, plus</p> <p>Analyze ethical and privacy issues related to information technology and its use.</p>	√	√

Competency	Current Level 1	Current Level 2	Updated Level 1	Updated Level 2	Verb Change	DAIS or Tax Change
MA – Planning, Budgeting and Forecasting	<p>Analyze/prepare information inputs for operational plans, budgets and forecasts, plus</p> <p>Explain/calculate operational plans, budgets, and forecasts, plus</p> <p>Explain/calculate variances</p>	<p>Evaluate/review information inputs (including assumptions) for operational plans, budgets and forecasts, plus</p> <p>Analyze/prepare operational plans, budgets, and forecasts, plus</p> <p>Analyze implications of variances</p>	<p>Analyze or prepare data and information inputs for operational plans, budgets and forecasts, plus</p> <p>Prepare operational plans, budgets, and forecasts, plus</p> <p>Explain and calculate variances</p>	<p>Evaluate data and information inputs (including assumptions) for operational plans, budgets and forecasts, plus</p> <p>Analyze operational plans, budgets, and forecasts, plus</p> <p>Analyze implications of variances</p>	√	√
MA – Cost/ Revenue/ Profitability Management	<p>Cost management: Explain/apply the appropriate cost classifications and costing methods for management of ongoing operations, explain/apply cost management techniques appropriate for specific decisions, and analyze potential changes identified by applying process improvement methodologies; or</p> <p>Revenue management: analyze/prepare information to understand the sources/drivers of revenue growth; or</p> <p>Profitability</p>	<p>Cost management: Explain/apply appropriate cost classifications and costing methods for management of ongoing operations, and explain/apply cost management techniques appropriate for specific decisions, and evaluate/recommend either: (a) change identified by applying process improvement methodologies or (b) cost management improvements across the entity; or</p> <p>Revenue management: evaluate/review sources and drivers of revenue growth; or</p>	<p>Cost management: Explain the appropriate cost classifications and costing methods for management of ongoing operations, explain cost management techniques appropriate for specific decisions, and analyze potential changes identified by applying process improvement methodologies; or</p> <p>Revenue management: analyze or prepare information to understand the sources/drivers of revenue growth; or</p> <p>Profitability management: explain and calculate the</p>	<p>Cost management: Apply appropriate cost classifications and costing methods for management of ongoing operations, and apply cost management techniques appropriate for specific decisions, and evaluate and recommend either: (a) change identified by applying process improvement methodologies or (b) cost management improvements across the entity; or</p> <p>Revenue management: evaluate sources and drivers of revenue growth; or</p>	√	

Competency	Current Level 1	Current Level 2	Updated Level 1	Updated Level 2	Verb Change	DAIS or Tax Change
	management: explain/calculate the sensitivity analysis, and analyze alternatives for sustainable profit maximization/capacity management performance.	Profitability management: analyze/prepare sensitivity analysis, evaluate/review sustainable profit maximization and capacity management performance.	sensitivity analysis, and analyze alternatives for sustainable profit maximization/capacity management performance.	Profitability management: analyze sensitivity analysis, evaluate sustainable profit maximization and capacity management performance.		
MA – Organizational/ Individual Performance Measurement	Analyze possible root causes of performance issues, through one of: Explain the implications of management incentive schemes and employee compensation methods, or Analyze performance using accepted frameworks or KPIs; or Analyze performance of responsibility centers.	Evaluate/review root causes of performance issues through one of: Analyze/research the implications of management incentive schemes and employee compensation methods, or Evaluate/review performance using accepted frameworks or KPIs, or Evaluate/review performance of responsibility centers.		Evaluate root causes of performance issues through one of: Analyze the implications of management incentive schemes and employee compensation methods, or Evaluate performance using accepted frameworks or KPIs, or Evaluate performance of responsibility centers	√	
AA – Internal Control	Analyze/prepare the entity's risk assessment processes; or Analyze the information system, including related processes.	Evaluate/review the entity's risk assessment processes; or Evaluate/review the information system, including related processes.	Analyze or prepare the entity's risk assessment processes; or Analyze the information system and processes, using knowledge of data requirements and risk exposures	Evaluate the entity's risk assessment processes; or Evaluate the information system and processes, using knowledge of data requirements and risk exposures	√	√

Competency	Current Level 1	Current Level 2	Updated Level 1	Updated Level 2	Verb Change	DAIS or Tax Change
AA - Internal audit or external assurance requirements, basis and risk assessment	<p>Explain an entity's assurance needs or explain the implications of pending changes in assurance standards, plus</p> <p>Basis: Explain which set of criteria to apply to the subject matter being evaluated, or explain which standards/guidelines to apply based on the nature and expectations of the assurance engagement/project, plus</p> <p>Risk assessment: Explain issues related to the undertaking of the engagement or project, explain/calculate materiality for the assurance engagement/project, or explain the risks of the project (for audit engagements, explain the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances, and disclosures).</p>	<p>Analyze an entity's assurance needs or explain the implications of pending changes in assurance standards, plus</p> <p>Basis: Analyze which set of criteria to apply to the subject matter being evaluated, or analyze which standards/guidelines to apply based on the nature and expectations of the assurance engagement/project, plus</p> <p>Risk assessment: Evaluate issues related to the undertaking of the engagement or project, or evaluate materiality for the assurance engagement/project, or evaluate the risks of the project (for audit engagements, evaluate the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances, and disclosures).</p>	<p>Explain an entity's assurance needs plus</p> <p>Basis: Explain which set of criteria to apply to the subject matter being evaluated, or explain which standards/guidelines to apply based on the nature and expectations of the assurance engagement/project, plus</p> <p>Risk assessment: Explain issues related to the undertaking of the engagement or project, explain and calculate materiality for the assurance engagement/project, or explain the risks of the project (for audit engagements, explain the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances, and disclosures).</p>	<p>Analyze an entity's assurance needs plus</p> <p>Basis: Analyze which set of criteria to apply to the subject matter being evaluated, or analyze which standards/guidelines to apply based on the nature and expectations of the assurance engagement/project, plus</p> <p>Risk assessment: Evaluate issues related to the undertaking of the engagement or project, or evaluate materiality for the assurance engagement/project, or evaluate the risks of the project (for audit engagements, evaluate the risks of material misstatement at the financial statement level and at the assertion level for classes of transactions, account balances, and disclosures).</p>	√	√

Competency	Current Level 1	Current Level 2	Updated Level 1	Updated Level 2	Verb Change	DAIS or Tax Change
AA - Internal audit projects or external assurance engagements	<p>Work plan: Analyze/perform the work plan on less complex/riskier areas, evaluate the evidence and results of analysis, documents the work performed and its results, plus</p> <p>Draw conclusion, communicate results, and contribute to a report for stakeholders.</p>	<p>Work plan: Evaluate/develop/review appropriate procedures based on the identified risk of material misstatement, analyze/perform the work plan, evaluate the evidence and results of analysis, documents the work performed and its results, plus</p> <p>Draw conclusions, communicate results, and contribute to a report for stakeholders.</p>	<p>Work plan: Analyze or perform the work plan on less complex/riskier areas, evaluate the evidence and results of analysis, documents the work performed and its results, plus</p> <p>Draw conclusion, communicate results, and contribute to a report for stakeholders, using data visualization where appropriate.</p>	<p>Work plan: Evaluate or develop appropriate procedures, considering the use of data analytics, based on the identified risk of material misstatement, analyze or perform the work plan, evaluate the evidence and results of analysis, documents the work performed and its results, plus</p> <p>Draw conclusions, communicate results, and contribute to a report for stakeholders, using data visualization where appropriate.</p>	√	√
FN – Financial analysis and planning	<p>Analyze the entity's financial state, or</p> <p>Analyze/prepare financial proposals and financing plans</p>	<p>Evaluate/review the entity's financial state, or</p> <p>Evaluate/review financial proposals and financing plans</p>	<p>Analyze the entity's financial state, or</p> <p>Analyze or prepare financial proposals and financing plans</p>	<p>Evaluate the entity's financial state, including an assessment of reporting systems, data quality and the analytical models used to support financial analysis and decision-making ; or</p> <p>Evaluate financial proposals and financing plans including an assessment of reporting systems, data quality and the analytical models used to support</p>	√	√

Competency	Current Level 1	Current Level 2	Updated Level 1	Updated Level 2	Verb Change	DAIS or Tax Change
				financial analysis and decision-making		
FN – Treasury management	<p>Explain/calculate the entity's cash flow and working capital, plus</p> <p>Analyze/research the entity's investment portfolio (less complex), or</p> <p>Analyze/research sources of financing and decisions affecting capital structure, or</p> <p>Analyze/research the entity's cost of capital, or</p> <p>Analyze/research decisions related to distribution of profits</p>	<p>Analyze the entity's cash flow and working capital, plus</p> <p>Evaluate/review the entity's investment portfolio, or</p> <p>Evaluate/review sources of financing and decisions affecting capital structure, or</p> <p>Evaluate/review the entity's cost of capital, or</p> <p>Evaluate/review decisions related to distribution of profits</p>	<p>Explain and calculate the entity's cash flow and working capital, plus</p> <p>Analyze or research the entity's investment portfolio (less complex), or</p> <p>Analyze or research sources of financing and decisions affecting capital structure, or</p> <p>Analyze or research the entity's cost of capital, or</p> <p>Analyze or research decisions related to distribution of profits</p>	<p>Analyze the entity's cash flow and working capital, plus</p> <p>Evaluate the entity's investment portfolio, or</p> <p>Evaluate sources of financing and decisions affecting capital structure, or</p> <p>Evaluate the entity's cost of capital, or</p> <p>Evaluate decisions related to distribution of profits</p>	√	
FN - Capital budgeting/ FN - Valuation/ Corporate finance	<p>Analyze/prepare information to aid in the capital budgeting processes and related decisions, or</p> <p>Analyze/estimate the value of a tangible asset, or</p> <p>Explain/calculate value of a business, or</p>	<p>Analyze/prepare financial models or business plans as part of or in addition to:</p> <p>Evaluate/review capital budgeting processes and decisions, or</p> <p>Evaluate/review the value of a tangible asset or analyze/estimate the value of an intangible</p>	<p>Analyze or prepare information to aid in the capital budgeting processes and related decisions, or</p> <p>Analyze or estimate the value of a tangible asset, or</p> <p>Explain and calculate value of a business, or</p>	<p>Analyze or prepare financial models or business plans as part of or in addition to:</p> <p>Evaluate capital budgeting processes and decisions, or</p> <p>Evaluate the value of a tangible asset or analyze or estimate the</p>	√	

Competency	Current Level 1	Current Level 2	Updated Level 1	Updated Level 2	Verb Change	DAIS or Tax Change
	<p>Explain financial risk management policies, or</p> <p>Explain the use of derivatives as a form of financial risk management, or</p> <p>Analyze the purchase, expansion or sale of a business, or</p> <p>Analyze possible solutions to aid a financially troubled entity.</p>	<p>asset, or</p> <p>Analyze/estimate the value of a business, or</p> <p>Evaluate/review financial risk management policies, or</p> <p>Analyze the use of derivatives as a form of financial risk management, or</p> <p>Evaluate/review the purchase, expansion or sale of a business, or</p> <p>Evaluate/advise a financially troubled entity.</p>	<p>Explain financial risk management policies, or</p> <p>Explain the use of derivatives as a form of financial risk management, or</p> <p>Analyze the purchase, expansion or sale of a business, or</p> <p>Analyze possible solutions to aid a financially troubled entity.</p>	<p>value of an intangible asset, or</p> <p>Analyze or estimate the value of a business, or</p> <p>Evaluate financial risk management policies, or</p> <p>Analyze the use of derivatives as a form of financial risk management, or</p> <p>Evaluate the purchase, expansion or sale of a business, or</p> <p>Evaluate or advise a financially troubled entity.</p>		
TX - Income tax legislation and research	<p>Explain the relevant section of the Income Tax Act, tax conventions and/or treaties, as it relates to specific transactions/events.</p>	<p>Analyze/research treatment for transactions/events, plus</p> <p>Draw conclusion and communicate results.</p>	<p>Explain the relevant section of the Income Tax Act, tax conventions and/or treaties, as it relates to specific transactions/ events.</p>	<p>Research and analyze treatment for transactions/events, plus</p> <p>Draw conclusions and communicate results.</p>	√	
TX - Tax compliance: corporate or personal	<p>Explain the general tax issues (can include assessments, notice of objections and appeals), plus</p> <p>Explain tax return or analyze/prepare</p>	<p>Analyze the general tax issues (can include assessments, notice of objection and appeals), plus</p> <p>Analyze/prepare a tax return</p>	<p>Explain the relevant tax issues plus</p> <p>Explain tax return or analyze or prepare information to support the preparation of the tax return</p>	<p>Analyze the relevant tax issues plus</p> <p>Analyze or prepare a tax return</p>	√	√

Competency	Current Level 1	Current Level 2	Updated Level 1	Updated Level 2	Verb Change	DAIS or Tax Change
	information to support the preparation of the tax return					
TX - Tax planning: corporate or personal	<p>Analyze/estimate tax consequences or specific tax-planning opportunities for: (a) shareholders and/or their corporations, or (b) complex corporate transactions, or (c) individuals (excluding estate-planning), or</p> <p>Analyze/estimate the tax consequences of other corporate and partnership restructuring transactions, or</p> <p>Analyze/prepare estate-planning opportunities for individuals.</p>	<p>Explain/calculate the tax consequences or specific tax planning opportunities for: (a) shareholders and/or their corporations, or (b) individuals (excluding estate planning), or</p> <p>Explain/calculate the tax consequences of other corporate and partnership restructuring transactions, or</p> <p>Explain/calculate the tax estate-planning opportunities for individuals.</p>	Analyze specific tax-planning opportunities for individuals or corporations, and applicable GST implications, such as: (a) income tax implications of death of an individual (b) compensation planning between shareholders and a corporation, or (c) purchase and sale of a corporation	Explain and calculate specific tax-planning opportunities for individuals or corporations, and applicable GST implications, such as: (a) income tax implications of death of an individual (b) compensation planning between shareholders and a corporation, or (c) purchase and sale of a corporation	√	√
SG – Governance, Mission, vision, values & mandate	<p>Explain describes the entity's governance policies, processes, and/or code, and prepares information to aid in the analysis to ensure entity remains compliant with regulatory/compliance requirements, or</p> <p>Analyze management decisions to the entity's</p>	<p>Analyze/prepare the entity's governance policies, processes, and/or code, and analyze/prepare information and analysis to ensure entity remains compliant with regulatory/compliance requirements, or</p> <p>Evaluates whether management decisions</p>		<p>Analyze or prepare the entity's governance policies, processes, and/or code, and analyze information and analysis to ensure entity remains compliant with regulatory/compliance requirements, or</p> <p>Evaluate whether management decisions align with the entity's</p>	√	

Competency	Current Level 1	Current Level 2	Updated Level 1	Updated Level 2	Verb Change	DAIS or Tax Change
	mission, vision and values.	align with the entity's mission, vision and values.		mission, vision and values.		
SG - Strategy development / implementation	<p>Explain the entity's strategic objectives and analyze related performance measures, or</p> <p>Analyze the entity's internal and external environment and explain its impact on strategy development; explain strategic alternatives, or</p> <p>Explain the key operational issues and explains the alignment with strategy</p>	<p>Analyze the entity's strategic objectives and evaluate related performance measures, or</p> <p>Evaluate the entity's internal and external environment and analyze its impact on strategy development; analyze strategic alternatives, or</p> <p>Analyze the key operational issues and analyzes alignment with strategy.</p>	<p>Explain the entity's strategic objectives and analyze related performance measures, or</p> <p>Analyze the entity's internal and external environment and explain its impact on strategy development; explain strategic alternatives, or</p> <p>Explain the key operational issues including the use of information assets and explains the alignment with strategy.</p>	<p>Analyze the entity's strategic objectives and evaluate related performance measures, or</p> <p>Evaluate the entity's internal and external environment and analyze its impact on strategy development; analyze strategic alternatives, or</p> <p>Analyze the key operational issues including the use of information assets and analyzes alignment with strategy.</p>		√
SG - Enterprise risk management	<p>Analyze/research components of a risk management program and analyze its impact on shareholder value</p>	<p>Evaluate/review components of an effective risk management program and evaluate its impact on shareholder value.</p>	<p>Analyze or research components of a risk management program and analyze its impact on shareholder value, or</p> <p>Analyze the impact of IT/IS risks on enterprise risk and identify appropriate risk management strategies</p>	<p>Evaluate components of an effective risk management program and evaluate its impact on shareholder value, or</p> <p>Evaluate the impact of IT/IS risks on enterprise risk and recommend appropriate risk management strategies</p>	√	√

APPENDIX B – Enabling Competencies

1. Acting Ethically and Demonstrating Professional Values (formerly Professional and Ethical Behaviour)

Current Question	Updated Question
<p>a) Describe a time when you had to negotiate conflicting professional values in executing your work. Include descriptions of the processes listed:</p> <ul style="list-style-type: none"> — the specific values — what was at stake for all involved — what you did — how you decided that this was an appropriate course of action <p>b) What impact did your course of action have on all involved?</p> <p>c) If confronted with a similar situation in the future, specify:</p> <ul style="list-style-type: none"> — what would make it easier for you to act? — what you would do differently? 	<p>a) CPAs can face complex situations where they may be in conflict with their professional values. These values (as defined in your provincial Code/Rules of Professional Conduct) are integrity, due care, objectivity, independence, professional competence, and confidentiality. Describe a time where you encountered a situation that challenged one of your professional values identifying:</p> <ul style="list-style-type: none"> - which value was in conflict - what was at stake for all involved, including yourself - what you did <p>b) How did you choose this course of action and what alternatives did you consider? What were the pros and cons of each alternative? What information did you need to gather and/or who did you seek guidance from?</p> <p>c) What impacts did your course of action have on all involved, including yourself? If confronted with a similar situation in the future, what would make it easier for you to act and what you would do differently?</p>

2. Solving Problems and Adding Value (formerly Problem-Solving and Decision-Making)

Current Question	Updated Question
<p>Question 2: Problem-solving and decision-making</p> <p>a) Describe a time when you solved a problem or made a decision in the workplace. Include descriptions of your actions listed.</p> <ul style="list-style-type: none"> — defined the scope of the problem — collected and verified relevant information — performed appropriate analyses — integrated information to investigate each potentially viable solution or conclusion 	<p>a) Describe a time when you attempted to improve a process, product or service in the workplace, including the problem you were trying to solve. What challenges did you encounter and what actions did you take to address them? Describe the CPA value that was most applicable to this situation.</p> <p>b) How did you choose this course of action and what alternatives did you consider? What were the pros and cons of each</p>

<p>— recommended and justified a solution or conclusion</p> <p>— used creativity and innovation during the problem solving or decision making process</p> <p>b) What impact did your solution or conclusion have on your organization?</p> <p>c) What did you learn from this experience and how will it influence your future behaviour?</p>	<p>alternative? How did you apply existing knowledge in new or different ways? What were the risks and limitations of your chosen course of action and how did you address them?</p> <p>c) What did you learn from this experience about solving problems? How can you apply these learnings in the future?</p>
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3. **Communicating** (formerly Communication)

Current Question	Updated Question
<p>ANSWER ONE OF THE FOLLOWING (3.1 or 3.2 or 3.3):</p> <p>3.1: Obtains accurate and relevant information through listening, interviewing and discussing</p> <p>a) Describe a time when you obtained accurate and relevant information through listening, interviewing, or discussing. What actions did you carry out to obtain this information?</p> <p>b) What did you learn from this experience and how did your organization benefit from your learning?</p> <p>c) How will you build upon what you have learned going forward?</p> <p>3.2: Writes and speaks to enhance work performed</p> <p>a) Describe a time when your communication, either written or oral, enhanced your work. How did it do so?</p> <p>b) How did your organization benefit as a result?</p> <p>c) What did you learn from this experience and how will it influence your future behaviour?</p> <p>3.3: Adapts communications to meet audience needs</p> <p>a) Describe a time when you adapted your communication to meet the needs of a specific audience. What steps did you take in order to do so?</p> <p>b) What would have been the result had you not taken these steps?</p> <p>c) How will you behave when faced with a similar situation in the future?</p>	<p>a) Describe a time when you adapted your oral or written communication to meet the needs of a specific audience. What actions did you take? Describe the CPA value that was most applicable to this situation.</p> <p>b) How did you choose this course of action and what alternatives did you consider? What were the pros and cons of each alternative? What would have been the result had you not taken these steps?</p> <p>c) What did you learn from this experience about communicating? How can you apply these learnings in the future?</p>

4. **Managing Self** (formerly Self-Management)

Current Question	Updated Question
<p>ANSWER ONE OF THE FOLLOWING (4.1 or 4.2 or 4.3):</p> <p>4.1: Monitors and improves work performance</p> <p>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?</p> <p>b) What steps did you take to address the situation and what were the results?</p> <p>c) How will you build upon this experience going forward?</p> <p>4.2: Engages in professional development</p> <p>a) What are your career goals for the next three-to-five years?</p> <p>b) What have you done to achieve these goals and what role have others played in helping you achieve these goals?</p> <p>c) What will you do to achieve these goals and what role will others play in helping you achieve these goals?</p> <p>4.3: Recognizes limits to professional competence</p> <p>a) Describe an instance when you were assigned work that was slightly more advanced than your capabilities at the time. What actions did you take in order to execute the assignment effectively?</p> <p>b) Was the effort entirely successful? Why or why not?</p> <p>c) Having carried out these actions, what would you do differently next time?</p>	<p>a) Describe a time when your performance did not fully meet your expectations. What challenges did you encounter and what actions did you take to address them? Describe the CPA value that was most applicable to this situation.</p> <p>b) When you reflect on your course of action, what alternatives could you have considered? What were the pros and cons of each alternative? Who could you have consulted with or sought guidance from?</p> <p>c) Having carried out these actions, what would you do differently next time? What skills do you need to develop to help you meet your expectations going forward in your career? How are you planning to gain them?</p>

5. **Collaborating and Leading** (formerly Teamwork and Leadership)

Current Question	Updated Question
<p>ANSWER ONE OF THE FOLLOWING (5.1 or 5.2):</p> <p>5.1: Plans and effectively manages teams and projects</p> <p>a) Describe a time when you managed a project or team. What did you do to plan and execute the assignment effectively?</p> <p>b) What did you learn from this experience and how did your organization benefit as a result?</p> <p>c) How can you apply your learning to other workplace situations?</p>	<p>ANSWER ONE OF THE FOLLOWING (5.1 or 5.2):</p> <p>5.1: Plans and effectively manages teams and projects</p> <p>a) Describe a time when you managed a team or project. What did you do to plan and execute the assignment effectively? Describe the CPA value that was most applicable to this situation.</p>

5.2: Works effectively as a team member

- a) Describe a time when, as a member of a team, you worked with others to achieve a particular objective. What challenges did you encounter and how did you overcome them?
- b) What did this experience teach you about yourself and others?
- c) Having gone through this experience, what would you do differently next time?

- b) How did you choose this course of action and what alternatives did you consider? What were the pros and cons of each alternative? How did you promote and gain support for your ideas?

- c) What did you learn from this experience about leadership? How can you apply these learnings in the future?

5.2: Collaborates effectively as a team member

- a) Describe a time when, as a member of a team, you worked with others to achieve a particular objective. What challenges did you encounter and how did you overcome them? Describe the CPA value that was most applicable to this situation.

- b) How did you choose this course of action and what alternatives did you consider? What were the pros and cons of each alternative? Who did you consult with or seek guidance from?

- c) What did you learn from this experience about yourself and others? How can you apply these learnings in the future?