

CA Professional Education Guidelines for Specified Programs



Contents

Foreword	I
I Introduction	2
2 Applicability — Specified Programs	3
2.1 CA Education Providers	3
2.2 Specified Programs	3
2.3 Recognizing Body	4
3 CA Professional Education Guidelines	5
3.1 Objectives in Establishing Guidelines	5
3.2 Overview	5
3.3 CA Professional Education Guidelines	6
4 Review Process for Specified Programs	II
4.1 Application	11
4.2 Review Teams	11
4.3 The Review Process	11
4.4 Self-assessment	12
4.5 Data Collection and Documentation	12
4.6 Visits to the Universities or Schools	12
4.7 Frequency of Review	12
4.8 Review Outcomes	12
4.9 Role of the CICA's Qualifications Committee	13
5 Working Together with CA Education Providers	14
Appendices	
I CA Professional Education Guidelines	15
II Illustrations	19

The Canadian CA profession is revising the CA qualification process from syllabus-based to a competency-based approach. In recent years, professional accounting organizations in Australia, New Zealand, the UK, South Africa and the United States have also adopted a competency-based approach to qualification.

A competency-based approach focuses on work *outcomes*, or the roles and tasks actually performed by a CA in the workplace. Competence is defined in terms of a person's ability to perform these roles and tasks to a defined standard. It therefore places the emphasis on the *output* of the education and training process.

The revised qualification process includes, as before, a combination of academic study, practical experience and professional education, including tests of professional competence, to ensure the competence of CAs. Standards of competence are defined in *The CA Competency Map*. The three components of qualification are delivered in three different settings:

- Universities (for academic study);
- The workplace (for practical experience); and
- Professional education programs offered within Graduate or Diploma university programs and/or by the CA profession's professional education programs (leading to tests of professional competence).

Users of the competency-based approach in all three settings choose learning and assessment methods that suit their particular environments best, or adopt a mix of various approaches, with an appropriate emphasis depending on their particular circumstance.

Guidelines to assist educators

This document, *CA Professional Education Guidelines for Specified Programs*, together with *The CA Candidates' Competency Map* — a special version of *The CA Competency Map* that addresses the competency expectations of CA candidates, is intended to provide guidance to educators of the Specified Programs (see Section 2.2), on the profession's expectations for competency-based accounting and business education for prospective CAs. In addition, it is hoped that educators involved with other business-related university degree programs will find the guide useful when addressing course and program changes. Accordingly, we hope that by introducing these guidelines, we create a platform for communication and discussion with all of our education partners, and strengthen our ties with them.

The CA profession's Qualifications Committee has been entrusted with the responsibility of establishing CA professional education guidelines, and its production of this document was made possible through consultations with the Qualifications Committee's Regional Education Directors Group.

The Qualifications Committee welcomes feedback on all aspects of the guidelines. Comments can be forwarded to:

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I Introduction

In response to a changing business environment, the Canadian Chartered Accountancy profession has launched a revised qualification process for Chartered Accountants (CAs). In the revised qualification process, the three components of the CA qualification process — education, experience and evaluation — are competency-based, integrated and context-focused. The foundation of the revised qualification process is *The CA Competency Map*. The CA candidates' version of the Map — *The CA Candidates' Competency Map* — describes the competencies which all entry-level CAs are required to develop.

CA education, including the profession's professional education programs, is provided by a number of education providers.

The CA profession is committed to a cohesive and uniform process for ensuring the quality of the CA profession's professional education programs, and those graduate and diploma accounting programs whose graduates are granted exemption from part of the professional program requirements of a province or region. It is initiating this process through establishing CA Professional Education Guidelines for use by the Provincial Institutes/Ordre/Regions in establishing and/or modifying current criteria or guidelines applicable to their respective programs and those graduate programs on which they rely.

The guidelines will also be useful as a platform for ongoing dialogue between the Provincial Institutes/Ordre/Regions and their respective academic community, as they deem appropriate, toward enhancing competency-based and integrated education delivery of university business-related courses and programs. These guidelines are intended to influence uniformity among the variety of CA-related provincial review processes, establishing reasonably uniform standards of quality.

2.1 CA Education Providers

The programs and courses offered to prospective CAs differ across Canada, as do the students' pre-requisite course requirements established respectively by the Provincial Institutes/Ordre/Regions.

Generally, these programs and courses can be categorized as follows:

1. Undergraduate CA pre-requisite courses offered individually, or within non-business undergraduate degree programs.
2. Undergraduate accounting/business degree programs.
3. Graduate programs, such as accounting diplomas and accounting masters degrees.
4. Professional education programs of the Provincial Institutes/Ordre/Regions.

It is expected that the Provincial Institutes/Ordre/Regions will liaise with the universities in establishing, or continuing any dialogue relating to these guidelines pertaining to the undergraduate courses and programs within their respective regions. While it is not intended that the guidelines described in this document will apply to all such programs and courses, the guidelines should provide a basis for mutual discussion, and the exchange of ideas toward mutual improvement in students' learning experiences.

2.2 Specified Programs

Accordingly, it is anticipated that the CA professional education guidelines described in this document are applicable to and accepted by those educational entities offering programs as generally described below, which have been granted, or are applying for, review by the Recognizing Body (see Section 2.3). Specified Programs include:

1. University graduate programs such as accounting Diplomas and accounting Masters degree programs, whose graduates entering the CA profession are granted exemption from part of the professional education program requirements of the respective Provincial Institute or Region. There may be other Provincial Institute or Regional criteria in addition to those set out in these guidelines that must be met in order to gain exemption from part of a specific professional education program.
2. Professional education programs of the Provincial Institutes/Ordre/Regions whose graduates entering the CA profession are entitled to proceed directly to the profession's uniform evaluation, being:
 - The Atlantic School of Chartered Accountancy;
 - The graduate-level Professional Education Program of the Ordre des comptables agréés du Québec delivered by the Québec universities;
 - The Ontario Institute of Chartered Accountants' School of Accountancy; and
 - The western CA School of Business.

2.3 Recognizing Body

The *Recognizing Body* is the body granting recognition to the programs described above, which will differ across the country and may be the respective Provincial Institute of Chartered Accountants/Ordre, or a regional designate such as the western CA School of Business.

With respect to the Atlantic School of Chartered Accountancy, the Ontario Institute of Chartered Accountants' School of Accountancy, and the western CA School of Business, the *Recognizing Body* is the body to which the respective program is accountable, which may be a Provincial Institute of Chartered Accountants or a regional body representing a number of Provincial Institutes.

3.1 Objectives in Establishing Guidelines

CA professional education guidelines establish the standards for CA professional education programs and education partners to which they apply (see Specified Programs — Section 2), in transforming the educational process, to the extent possible, to a competency-based approach to learning. They will also form the basis for reporting on the progress of the initiatives of the CA profession’s professional education programs.

3.2 Overview

The characteristics of CA professional education are expected to include:

- Build on undergraduate business/ accounting education, and use a comprehensive and integrative approach anchored on professional engagements;
- Compatibility with *The CA Candidates’ Competency Map*;
- Integration of *The CA Candidates’ Competency Map*’s Pervasive Qualities with the areas of Specific Competency;
- Significant integration across subject areas;

- Diverse teaching and learning methodologies; and
- Integrated and varied evaluation approaches that emphasize competency.

In defining CA professional education guidelines for education programs with these characteristics, three elements of the education process were considered — program infrastructure, the education processes themselves, and graduate achievements (see Figure 1).

Program infrastructure includes the various education stakeholders, the objectives that guide them, the learning environment offered, and the technologies and resources available to educators and their students. The education processes are the means used to develop and assess competence, including learning program content, teaching and learning methodologies and evaluation methods employed. Graduate achievements represent a measure of adequacy/success of the education program.



FIGURE 1 The Three Elements of the Education Process considered in the development of CA professional education guidelines.

3.3 CA Professional Education Guidelines

There are many aspects of learning associated with the **three elements of the education process**. The CA profession is most interested in those aspects of education programs that have a direct impact on the characteristics of learning and evaluation of CA competencies. Eleven guidelines, believed to be key to a competency-based approach to learning, are established in the following areas:

1	Infrastructure	<ul style="list-style-type: none">■ Mission statement and objectives■ Ethics policies■ Quality assurance policies■ Professor/instructor/facilitator profile■ Learning environment■ Student profile and admissions standards
2	Education Processes	<ul style="list-style-type: none">■ Program design: structure and content■ Teaching and learning methodologies■ Evaluation methodologies
3	Graduates	<ul style="list-style-type: none">■ Student's achievement■ Employer's involvement

The **eleven guidelines** and the CA profession's interest in each, is outlined below. More detailed descriptions of the CA profession's desired outcomes in establishing each guideline are provided in Appendix I.

Appendix I also suggests possible documentation for education providers in demonstrating their application of the guidelines.

1	Mission Statement and Objective	
	<p>Have a strong commitment to provide learning and assessment to meet the pre-qualification requirements of the CA profession.</p>	<p>The mission statement and objectives of the education provider should reflect the commitment to excellence, to innovative learning and life-long learning that underlies CA professional education. A commitment by the education providers and their faculty to adopt, or move toward a competency-based approach in the education of prospective CAs, both through their mission statement, the content of their programs and through their learning and evaluation methodologies, is an important factor in meeting these guidelines.</p>
2	Ethics Policies	
	<p>Have high standards for expected behaviour of students and faculty and staff, consistent with the values and ethics of the CA profession.</p>	<p>Ethical Behaviour and Professionalism and strong Personal Attributes are pervasive qualities of a CA. Clear, published ethics policies and procedures of the education provider for students, staff and faculty should support and reinforce these values and qualities.</p>
3	Quality Assurance Policies	
	<p>Be committed to the ongoing development and improvement of program and courses including:</p> <ul style="list-style-type: none"> ■ Curriculum design, implementation, teaching methods; ■ Instructional methods; ■ Student assessment methods; ■ Program/course evaluations; and ■ Academic staff selection, appraisal and professional development. 	<p>Quality assurance policies and systems that guide the development and improvement within business programs and courses are a key factor in responding to a constantly changing professional environment. Quality assurance policies and procedures are an important component of the guidelines as they can facilitate the move towards a competency-based model.</p>

4	Professor/Instructor/Facilitator Profile	
	<p>Have an appropriate balanced working team of professors and facilitators to provide the CA profession’s education requirements.</p>	<p>High quality faculty/instructors/facilitators with the diversity of skills and perspectives called for by <i>The CA Candidates’ Competency Map</i> are key to the successful delivery of business-related programs and courses, and to the ultimate success of the student. An appropriate balance between research and teaching, involvement in the profession, the ability to deliver CA professional education and a commitment to continuously improve the learning experience for students should help to foster the knowledge and skills development required of CA students.</p>
5	Learning Environment	
	<p>Provide a learning environment that is both stimulating and supportive for students, faculty and staff.</p>	<p>For prospective CAs, the learning experience is intensive. Students should benefit from an enabling learning environment featuring the best that modern higher education has to offer, including low student-teacher ratios, workshops and seminars, individual and group feedback, Internet support via an “Internet facilitator”, or any other activity that helps students to achieve their learning goals. Experience has shown that low student to teacher ratios are especially critical to student success in senior undergraduate and graduate business-related programs and courses.</p>
6	Student Profile and Admission Standards	
	<p>Have established a minimum admission standard so as to reflect the ability of students to succeed in the program.</p>	<p>The quality of the student population is a major asset for professional education programs. Admission standards should take into account the students’ abilities to complete the program and attain their objectives, and to become quality professional accountants. In addition, admission standards should reflect the valuable contribution that students make to the academic environment by participating actively in the program and being involved in student or professional associations.</p>

7	Program Design: Structure and Content	
	<p>Have established an integrated program/courses/modules with learning and assessment objectives based on a significant and appropriate combination of the Personal Attributes, Ethical Behaviour and Professionalism, Professional Skills and Specific Competencies of <i>The CA Candidates' Competency Map</i> at the levels of proficiency expected of an entry-level CA.</p>	<p><i>The CA Candidates' Competency Map</i> describes the CA profession's entry-level proficiencies. Integration of a significant proportion of the Pervasive Qualities of <i>The CA Candidates' Competency Map</i> with the areas of Specific Competence would be appropriate in the development of CA professional education program/courses/modules. The six areas of Specific Competence include: Organizational Effectiveness, Control and Risk Management; Finance; Taxation; Assurance; Performance Measurement; and Information and Information Technology. Educators should reflect on and evaluate how well their program/courses/modules achieve these underlying learning objectives.</p>
8	Teaching and Learning Methodologies	
	<p>Employ a diversity of teaching and learning methodologies that emphasize competency development. A varied and appropriate mix of methods will likely prove successful in the delivery of competency-based education.</p>	<p>Diversified learning and assessment approaches, which reflect the required learning objectives, the student's learning style and the instructor's teaching style are fundamental to CA professional education. The selection of methodologies should be left to each education provider. However, the use of methodologies to promote the active participation of students is encouraged.</p>
9	Evaluation Methodologies	
	<p>Employ various effective evaluation methods that enable students to assess their competence development. Ideally, evaluation methods would constitute a part of the overall learning process and not be an end in themselves.</p>	<p>As with the teaching and learning methodologies, the use of a combination of evaluation methods is considered fundamental in CA professional education to meet the learning and assessment objectives. Throughout the programs and learning processes, educators demonstrate liberal application of a variety of assessment methods considered critical to evaluating competencies. Students need to be provided with a number of opportunities to demonstrate their competence</p>

10	Student's Achievement	
	<p>Incorporate appropriate measures of graduate students' achievements in the assessment of program/courses/modules adequacy/success.</p>	<p>There are a number of performance measures available to the education provider pertaining to its graduates that provide it with an indication of the quality of its admission standards and education program. A means of tracking the achievements of its graduates provides another perspective to the education provider on the quality of its program.</p>
11	Employer's Involvement	
	<p>The use of employers in the design, implementation and evaluation of the program/courses/modules is encouraged. (Refer to Practical Experience Requirements for additional employer responsibilities for competency development.)</p>	<p>One objective in adopting a competency-based approach to qualification was to strengthen the link between formal education and on-the-job performance. The degree to which this link is reflected in actual and ongoing contact between educators and employers will only serve to strengthen the learning experience for prospective CAs. Such interactions benefit all stakeholders and contribute to strengthening competency-based learning.</p>

4.1 Application

The primary users of these guidelines are the Recognizing Bodies (see Section 2.3), who will use them to supplement existing criteria and processes in assessing the sufficiency of the Specified Programs (see Section 2.2) within their respective Province or Region.

Graduate and undergraduate programs, other than those included in the definition of Specified Programs and which play a role in the education of CA students, should be encouraged to work with their Provincial Institute/Ordre/Region in the development of education programs that focus on competency development.

4.2 Review Teams

For the reviews of the profession-delivered professional education programs, it is expected that the appropriate Recognizing Body will appoint an independent reviewer, or review team, to conduct the reviews of the Specified Programs within their respective jurisdiction. Each Recognizing Body will provide the CICA's Qualifications Committee with appropriate documentation supporting the independence of the reviewer or review team.

For those Specified Programs on which the Provincial Institutes/Ordre/Regions rely, or could rely, the respective Recognizing Body, based on its review, is responsible for determining the status of such programs within their respective jurisdiction. Such determinations should show that the program satisfies the criteria of the Recognizing Body, or that recognition as a Specified Program is deferred pending the implementation of the recommended changes to its processes and/or programs. Where the profession is

responsible for delivering the professional education program, the independent reviewer or review team appointed by the Recognizing Body, is responsible for concluding on the status of the professional education program.

It is the responsibility of the Recognizing Bodies, or their review teams, to ensure that their respective criteria and process for working with various graduate and undergraduate programs are implemented fairly and consistently. To do so, they evaluate the applications and self-assessment documentation received from education providers, hold discussions with their respective representatives, and visit the applicants as necessary, with a view to validating the information contained in the documentation supplied and obtaining any other necessary information.

4.3 The Review Process

A two-step process is recommended for inclusion in a Recognizing Body's review of Specified Programs within its jurisdiction — self-assessment and information gathering by the program, followed by meetings with representatives from the appropriate Recognizing Body, or its review team, as necessary. The purpose of the discussions should be to ensure the respective Recognizing Body, or its review team, has a full understanding of the self-assessment and supporting information provided by the program. Any necessary Recognizing Body or review team visits are aimed at learning the views of educators in the delivery of courses and/or business programs to prospective CAs. This process culminates in a report, which is made by the respective Recognizing Body or its review team.

4.4 Self-Assessment

The review process should begin with a self-assessment by the CA professional education program or graduate program based on a set of criteria that as a minimum contains the eleven guidelines outlined in Section 3 and Appendix I of this document. Representatives of the education program are responsible for the gathering of supporting information (e.g., the mission and objectives of its department, the program structure, and the teaching and evaluation methods). Minimum suggested documentation is also included in Appendix I.

An education program's self-assessment would ideally reflect the extent to which it meets the guidelines and the CA profession's objectives as described in Section 3 and how it plans to achieve the "Desired Outcomes/Evidenced By" as described in Appendix I. Appendix I contains guidance to the Recognizing Bodies as to minimum considerations for inclusion in their respective criteria.

4.5 Data Collection and Documentation

A list of information that the Recognizing Bodies, or their respective review teams, could request from education programs, as part of a review, is included in Appendix I. This list represents the minimum information to be provided; educators may decide to supply more.

4.6 Visits to the Universities or Schools

The Recognizing Body, or its review team representative(s) may, as appropriate, visit each program under review. During this visit, representatives of the Recognizing Body, or review team, would meet with the faculty or staff in charge of the accounting or business program, or professional education program,

other professors/instructors/facilitators or any others involved with the program, as necessary. The costs of the visits are borne by the respective Recognizing Body.

4.7 Frequency of Review

Specified Programs should be reviewed every five years. Schools or universities should inform the respective Recognizing Body of significant modifications made to a program or courses between the five-year reviews. The Recognizing Body, or its review team, will evaluate the impact of the changes and determine whether or not the status of the program is affected.

4.8 Review Outcomes

Following the review process, the representatives of the Recognizing Body, or representatives from the review team, will analyse the information received and prepare a report on their findings.

For the review of the CA profession's education programs, the findings should include a summary of the program's achievements with respect to the eleven guidelines in this document with whatever recommendations for improvement are necessary. For a university diploma or graduate program that is, or could be defined as a Specified Program, the outcome of the review should be one of the following:

- Recognition as a Specified Program without recommendations for changes, for a five-year period.

- Recognition as a Specified Program conditional upon changes being made as recommended during a two- to three-year period. Upon demonstration of the implementation of the changes, recognition can be extended through the balance of the five-year period.
- Non-recognition, applicable to programs that have not yet sought review, and programs which have been reviewed and whose recognition is deferred pending implementation of changes.

Once the review is complete, it is confirmed in writing to the education program by the respective Recognizing Body or its review team. In the case of non-recognition, the letter should be accompanied by a report outlining the recommendations and the reasons for the decision.

4.9 Role of the CICA's Qualifications Committee

The CICA's Qualifications Committee is responsible for the uniform CA professional education guidelines, and periodically revises the guidelines based on feedback from reviews conducted by or within the regions. To enable the Qualifications Committee to fulfill its responsibilities, it is notified of the completion of reviews within the regions, the decision taken, and any suggestions for change in the CA professional education guidelines.

5 Working Together with CA Education Providers

The CA profession's new competency-based approach to qualification introduces significant changes that will benefit the profession and the education of future CAs. In the past, education providers have frequently sought recognition or accreditation of particular courses or programs from their respective Provincial Institute/Ordre as meeting the requirements of the CA profession. This benefited the education provider, the student and the Provincial Institute/Ordre. With the move to a competency-based approach, educators are encouraged to continue to inform their respective Recognizing Body of their desire to partner with the CA profession by seeking review of programs and courses, and moving towards competency-based business education as outlined in these guidelines.

CA professional education should meet the following minimum guidelines:

Guideline	Desired Outcomes/Evidenced By	Sources of Information
<p>Mission Statement and Objectives</p> <p>Have a strong commitment to provide learning and assessment to meet the pre-qualification requirements of the CA profession.</p>	<ul style="list-style-type: none"> ■ The mission statement and objectives are clear, published, reviewed periodically, appropriate to CA and business-related education, prioritize relative emphasis on CA pre-qualification education and other activities. ■ Activities are consistent with the mission and objectives, and are compatible with the objectives of CA education and the competency-based principles underlying these guidelines and <i>The CA Candidates' Competency Map</i>. 	<ul style="list-style-type: none"> ■ Mission statement of the School/Faculty/Department/Program, as the case may be. ■ Objectives of the School/Faculty/Department/Program, as the case may be.
<p>Ethics Policies</p> <p>Have high standards for expected behaviour of students and faculty and staff, consistent with the values and ethics of the CA profession.</p>	<ul style="list-style-type: none"> ■ Clear, published code of conduct describing high standards of ethical behaviour expected from students and faculty and staff. ■ The statements make specific reference to zero tolerance of cheating and plagiarism by students. ■ Published statements describe how students, faculty and staff are bound by the standards including a description of sanctions. 	<ul style="list-style-type: none"> ■ Ethics statement or code of conduct of the School/Faculty/Department/Program. ■ Policies/procedures related to the ethics statement or code of conduct.
<p>Quality Assurance Policies</p> <p>Be committed to the ongoing development and improvement of program and courses including:</p> <ul style="list-style-type: none"> ■ Curriculum design, implementation, teaching methods. ■ Instructional methods. ■ Student assessment methods. ■ Program/course evaluations. ■ Academic staff selection, appraisal and professional development. 	<ul style="list-style-type: none"> ■ A quality assurance policy and program that documents objectives, processes and procedures, measures of achievement, audit, review and implementation of findings. 	<ul style="list-style-type: none"> ■ Quality Assurance Policy or procedures. ■ Indicators of recent quality assurance reviews and results.

Guideline	Desired Outcomes/ Evidenced By	Sources of Information
<p>Professor/Instructor/Facilitators Profile</p> <p>Have an appropriate balanced working team of professors, instructors and facilitators to provide the CA profession's education requirements.</p>	<ul style="list-style-type: none"> ■ Collectively, the School/Faculty/Department/Program has the appropriate level of academic staff in terms of number, qualifications, experience and seniority to enable its objectives, including management of teaching loads, faculty/facilitator professional development to stay current in emerging trends, professional involvement and other academic/professional activities/research. ■ Collectively, the School/Faculty/Department/Program has the appropriate experience to provide competency-based education, and to teach the knowledge and skills underlying the competencies of <i>The CA Candidates' Competency Map</i>. 	<ul style="list-style-type: none"> ■ List of faculty/facilitators with degree and a summary of their experience. ■ Hiring policies and procedures for faculty/facilitators. ■ Information on the process for evaluating teaching effectiveness and how it is used.
<p>Learning Environment</p> <p>Provide a learning environment that is both stimulating and supportive for students, faculty and staff.</p>	<ul style="list-style-type: none"> ■ The learning environment includes faculty-student ratios appropriate to the learning and evaluation methodologies employed, opportunities for one-on-one interaction, frequent use of smaller student workshops, group feedback and appropriate computer/computer lab and internet support. 	<ul style="list-style-type: none"> ■ Professor/facilitator to student ratios. ■ Class and workshop sizes. ■ Students' use of computers, and the availability and frequency of use of computer labs by students. ■ Description of the activities and processes that promote effective individual and group feedback to students. ■ Description of the processes to monitor students' progress.
<p>Student Profile and Admission Standards</p> <p>Have established a minimum admission standard so as to reflect the ability of students to succeed in the program.</p>	<ul style="list-style-type: none"> ■ Admission standards reflect the student's ability to complete the program, attain its objectives, and become a professional accountant. 	<ul style="list-style-type: none"> ■ Description of the admission standards for the program. ■ Description of other admission standard.

Guideline	Desired Outcomes/ Evidenced By	Sources of Information
<p>Program Design: Structure and Content</p> <p>Have established an integrated program/courses/ modules with learning and assessment objectives based on a significant and appropriate combination of the Personal Attributes, Ethical Behaviour and Professionalism, Professional Skills and Specific Competencies of <i>The CA Candidates' Competency Map</i> and the levels of proficiency expected of an entry-level CA.</p>	<ul style="list-style-type: none"> ■ A competency-based approach to program/course/module design. ■ An integrated program compatible with <i>The CA Candidates' Competency Map</i>. ■ Integration of a significant proportion of the Pervasive Qualities of <i>The CA Candidates' Competency Map</i> with the areas of Specific Competence into program/courses/modules. 	<ul style="list-style-type: none"> ■ Documentation describing how the program/courses address the learning outcomes expected by <i>The CA Candidates' Competency Map</i>. Course/module outlines provided on request. ■ Course content evaluation process. ■ Program/course/module review and update documentation.
<p>Teaching and Learning Methodologies</p> <p>Employ a diversity of teaching and learning methodologies that emphasize competency development. A varied and appropriate mix of methods will likely prove successful in the delivery of competency-based education.</p>	<ul style="list-style-type: none"> ■ Use of various and appropriate teaching/learning methods that enable students to learn and assess competencies, including but not limited to: <ul style="list-style-type: none"> ■ Multi-subject problems. ■ Participative business simulations. ■ Individual and/or small group coaching and counseling. ■ Written and oral responses, debates and presentations. 	<ul style="list-style-type: none"> ■ Description of teaching and learning methods and related objectives, used in the program/courses/modules.
<p>Evaluation Methodologies</p> <p>Employ various effective evaluation methods that enable students to assess their competence development. Ideally, evaluation methods would constitute a part of the overall learning process and not be an end in themselves.</p>	<ul style="list-style-type: none"> ■ A diversity of evaluation methodologies, such as individual and group presentations, multi-subject problems, research papers and business simulations. 	<ul style="list-style-type: none"> ■ Description of the assessment methods used in the program/courses/modules.

Guideline	Desired Outcomes/ Evidenced By	Sources of Information
<p data-bbox="123 373 399 401">Student's Achievement</p> <p data-bbox="123 436 464 583">Incorporate appropriate measures of graduate students' achievements in the assessment of program/courses/modules adequacy/success.</p>	<ul style="list-style-type: none"> <li data-bbox="521 380 886 495">■ Specific measures for gauging the program/course/module adequacy/success are developed and monitored, such as: <ul style="list-style-type: none"> <li data-bbox="557 506 906 562">■ Employment of graduate students in their chosen field. <li data-bbox="557 569 818 625">■ Surveys of graduate students/employers. 	<ul style="list-style-type: none"> <li data-bbox="972 380 1252 583">■ Measures used to assess the adequacy/success of program/courses/modules, how frequently they are employed, and how the resulting information is used.
<p data-bbox="123 693 407 720">Employer's Involvement</p> <p data-bbox="123 751 431 1024">The use of employers in the design, implementation and evaluation of the program/courses/modules is encouraged. (Refer to Practical Experience Requirements for additional employer responsibilities for competency development).</p>	<ul style="list-style-type: none"> <li data-bbox="521 699 886 756">■ Employer involvement in program design to the appropriate extent. <li data-bbox="521 762 911 846">■ Employers' participation in teaching and learning through such activities as: <ul style="list-style-type: none"> <li data-bbox="557 856 906 884">■ Sponsored/joint conferences. <li data-bbox="557 890 878 974">■ Invited speakers, lecturers, discussants, case study competitions, etc. <li data-bbox="557 980 850 1037">■ Consultative and alumni activities. <li data-bbox="557 1043 883 1100">■ Career days and associated events. 	<ul style="list-style-type: none"> <li data-bbox="972 699 1260 814">■ Description of the different involvement and contribution of employers. <li data-bbox="972 821 1227 905">■ Description of the consultation processes with employers.

To provide readers with further guidance on the application of the CA Professional Education Guidelines, the following examples have been manufactured by the regional Education Directors for illustrative purposes only. These examples are a mixture of existing and non-existing practices. They should not be viewed as a standard or even necessarily, a best practice — they are provided to further the reader’s understanding and promote further thought and discussion.

Mission Statement and Objectives	Mission
	<p>The mission of the unit may refer to its instructional and research activities, and the promotion of life-long learning of its students, instructors and facilitators. The primary focus of the unit may refer to creative and innovative activities that facilitate learning, to enable students to acquire competencies — knowledge, skills and attitudes — via an integrated curriculum and learning activities designed to prepare them for admission to a professional accountancy body and provide them with a competitive edge in the marketplace.</p>
	Objectives
	<ul style="list-style-type: none"> ■ Faculty/instructors/facilitators: May promote excellence in instruction, and fostering of an attitude of responsibility and service toward the students, the university and society. ■ Faculty/instructors/facilitators: May emphasize recruitment of excellent instructors and facilitators that form a balanced team. May foster contributions to professional and academic activities. ■ Curriculum: May refer to facilitation of continuous innovation and improvement of pedagogy, curriculum design, instructional materials, and use of technology, as appropriate, to enable and maximize learning. ■ Students: May refer to learning experiences that enable students to acquire business and accounting skills, leadership abilities, and ethical values that will enhance their opportunities for success in the marketplace. ■ Stakeholders: May foster active and effective partnerships with stakeholders. ■ Internal operations: May refer to the effective and efficient management of human and financial resources.
	Possible procedures relating to the mission statement and objectives
	<ul style="list-style-type: none"> ■ The mission statement was developed by a sub-committee representing members of the unit. ■ The mission statement was approved by the unit’s faculty. ■ The mission statement and objectives are reviewed every three years. ■ Action plans are developed to meet the objectives, and are reviewed annually.

Ethics Policies

The Code of Conduct documents general rules for all students, faculty, instructors, facilitators and staff in order to maintain the highest standards of conduct. The Code of Conduct may include the following stipulations:

- Students act with respect and dignity toward the faculty, instructors, facilitators and the administrative staff. They respect the rules of the institution.
- Faculty, instructors and facilitators treat students with respect and dignity, and deal judiciously with them, always mindful of their rights and sensibilities.
- Faculty, instructors, facilitators and administrative staff respect the confidential nature of information concerning students, and only provide such information to authorized persons and/or entities.
- Faculty, instructors and facilitators recognize that a privileged relationship with some students may exist, and in such cases they avoid providing material, ideological or other advantage to these students.
- Faculty, instructors, facilitators and the administrative staff avoid placing themselves in conflict of interest situations.
- Students undertake to demonstrate only their own skills and abilities in all activities associated with their learning and evaluation.

Possible Procedures

- Student enrollment documents include the organization's Code of Conduct, and students undertake to abide by the Code as a condition of their enrollment.
- Faculty, instructors, facilitators and administrative staff are obliged to comply with the Code of Conduct as a condition of their employment.
- Cases of non-compliance with the Code of Conduct are forwarded to the Ethics Committee. The Committee will decide on the appropriate sanctions. The Ethics Committee is comprised of representatives from each group of stakeholders — students, faculty, instructors, facilitators and other staff.

Quality Assurance Policies

In response to the constantly changing environment of the accounting profession, the unit is committed to regularly updating its program/courses/modules to reflect the various trends and to adapt to technological change. Accordingly, the curriculum and student learning and assessment methodology are regularly reviewed.

Possible Procedures

- Toward the end of a program/course/module, an evaluation form is completed by the students. The evaluation includes questions on the effectiveness of: the delivery of learning, the learning materials, the facilitator, and the respective links of these features to the content and quality of the activities that help students to achieve the appropriate level of competence.
- Faculty/instructors/facilitators also complete a similar evaluation form pertaining to the learning activities for which they were responsible.
- The evaluation forms are analyzed, and the results are compared to the minimum standards set by the unit. In cases of significant differences between the evaluation results and the minimum standards set by the unit, the head of the unit will investigate.
- In concordance with the unit’s strategic plan and the changes in the environment, the curriculum and learning activities of the program/courses/modules are reviewed on a regular basis.
- Faculty’s/instructors’/facilitators’ developmental needs are reviewed on at least an annual basis. The strategic plan, together with the results from the evaluations, assist the unit’s head in identifying faculty/instructor/facilitator developmental needs.

**Professor/
Instructor/
Facilitator Profile**

The unit is comprised of faculty, instructors and facilitators with various levels of experience. Diversity within the team will contribute to the success of the program.

Learning Environment

The unit has created a stimulating environment for the students, which includes features like:

- A maximum class size per class/learning unit is established (e.g., 30 students).
- Students have appropriate access to faculty, instructors and/or facilitators, either in person or electronically.
- Students are required to use a computer/laptop on a regular basis in order to access such things as the Internet and the learning unit's network from home and/or in the classroom, to consult data, conduct research, communicate with other students or faculty/instructors/facilitators, to assist them in their respective learning activities.
- Interactive real world simulations involving analysis and decision support tools are provided in the classroom or electronically. Where appropriate, students will have an opportunity to analyse cases, engage in group activities and receive feedback online.
- Where the Internet is used, facilitators are assigned to small groups of students in order to efficiently and effectively provide guidance and respond to student questions.
- Individual and/or group feedback on assignments and evaluations is provided to students on a timely basis.

Student Profile and Admission Standards

The unit sets a minimum standard for admission to the program, one which reflects the applicant's ability to succeed in the program:

- Students hold an undergraduate degree or diploma in accounting/business or the equivalent.
- An appropriate grade point average obtained in the undergraduate degree/diploma program, stipulated prerequisite courses, or the equivalent is set for admission to the program.
- Students applying without an undergraduate degree/diploma with the requisite grade average demonstrate that they have the knowledge and skills required to succeed, as well as appropriate relevant experience.
- By exception, the formal admissions process may admit certain students who have successfully completed upgrading the educational requirements or who have successfully completed a study program preparing them for graduate-level learning.

Program Design: Structure and Content

The program/courses/modules build on an appropriate undergraduate business/accounting education, and enables students to develop, or complete their development of the profile of professional competencies as described in *The CA Candidates' Competency Map*. As such, the program/courses/modules takes a comprehensive and integrative perspective and uses an approach that is anchored on professional engagements.

The key features of the program/course/module designs are:

- The integration of ethical behaviour, professionalism and personal attributes throughout.
- The requirement of active learning on the part of participants.
- The involvement of faculty/instructors/facilitators who are active in staying current in emerging trends within their areas of expertise, and have other involvement with their profession or professional accounting organization.

The integration of CA entry-level competencies and pervasive qualities as described in *The CA Candidates' Competency Map* is central to the development of the program/courses/modules.

Active learning is a fundamental component of this, and most graduate programs. Students are expected to be active in all aspects of the program/courses/modules, from preparation to execution, reflection and evaluation.

Faculty, instructors and facilitators are among the most active in their respective areas of expertise. They are involved in designing pedagogical applications out of their research and/or their professional activities. Students are exposed to these emerging issues as they arise (rather than after they find their way to a textbook). Students are encouraged to develop their own related competencies throughout the program/courses/modules.

Since an undergraduate degree and certain prescribed courses are pre-requisite to admission to the graduate program, some elements of *The CA Candidates' Competency Map* may be covered in undergraduate study. As such, these elements are reinforced and reviewed in a more global perspective in the professional/graduate program, and the competencies not covered in the undergraduate program are included.

Program/courses/modules are reviewed annually to ensure they reflect changes in the business environment such as new tax rules and *CICA Handbook* releases.

For each subcategory of *The CA Candidates' Competency Map*, a faculty member, instructor or facilitator is charged with keeping the program/courses/modules current.

Teaching and Learning Methodologies

The program/courses/modules feature diverse teaching and learning methodologies in order to factor in the instructors' competencies and the students' learning styles. However, all these methodologies would have one thing in common: they place the student at the centre of the learning process. As a result, students are required to:

- Test their new-found knowledge and skill through action and decision making.
- Commit themselves orally and in writing, either individually or in groups.
- Develop the ability to present an argument and apply critical thinking.
- Solve problems and explain their problem-solving approach.

The teaching and learning methodologies are tools to:

- Promote the active participation of students.
- Make discussion and dialogue the focal point of the program/courses/modules.
- Make ongoing student assessments an important part of the process.
- Build up students' accountability in the learning process and capitalize on their intellectual autonomy.

The program/courses/modules offer diversified activities and encourages instructors to innovate in the classroom. The learning activities inside and outside the classroom are based in part on the following:

- Case study resolution.
- Simulations.
- Short interactive lectures.
- Student presentations.
- Discussion workshops.
- Exercises.
- Individual or group assignments.

Students will begin to strengthen their ability to think in a business environment, even though they may not, as yet have much business experience. Once these initial skills are mastered they will proceed to the next level of the program/courses/modules and will tackle more unusual types of situations that will require a higher level of ability.

<p>Evaluation Methodologies</p>	<p>Throughout the program/courses/modules, students are assessed on a number of dimensions, including their performance in the following areas:</p> <ul style="list-style-type: none"> ■ Written case reports. ■ Written projects. ■ Class participation in seminar discussions. ■ Mid-module and final examinations. ■ Demonstration of research skills. ■ Overall demonstration of professionalism, primarily through the evaluation of the co-op/internship component of the program, where it exists. <p>Each course/module uses a balance of these evaluation methodologies, depending on the nature of the course/module. Formative evaluation is used as much as possible in order to help students assess their competencies.</p>
<p>Student's Achievement</p>	<p>Graduates are invited to join their graduate association as soon as they complete their studies. An example of a mission for the graduate association might be to:</p> <ul style="list-style-type: none"> ■ Contribute to the socio-professional development of its members by promoting ties between graduates and their alma mater and contacts among graduates. ■ Inform members about new realities in the management field. <p>Ideally in the year following the students' graduation from the graduate degree/diploma program or graduate professional education program, the school will survey graduates to obtain their input on the quality of the business program and its usefulness to their career.</p>
<p>Employer's Involvement</p>	<p>In order for the students to be prepared to practice successfully as professional accountants, the program/courses/modules are rooted to a large extent within professional practice. Therefore, ideally employers would be involved in the program to an appropriate extent.</p> <p>Employer visitors can provide insights into the role of accountants in both professional practice and the wider business community, and just as importantly, to the professional responsibilities' dimension of the profession.</p>

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For more information

The new CA qualification process will prepare future CAs to meet the challenges that await them. For more information on the new qualification process, the new uniform evaluation, and your province's specific education requirements, contact your regional education director or your local Provincial Institute/Ordre.

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If you are in the Northwest Territories or Nunavut, please contact the Institute of Chartered Accountants of Alberta.