

## Guidance on Completing Your Competence Records and Behavioural Attributes

The **Competence Records** and **Behavioural Attributes** are important elements of the application to membership process and are accessed through your MyCPA account (My Records)

### Competence Records

You are required to complete TWO individual in-depth competency statements across at least two competence areas. Let us take, as examples, the competence areas 'Financial Accounting' and 'Information & Financial Systems'.

You are required to describe how you have demonstrated an in-depth level of competence in:

- At least **two** of the seven areas of expertise listed for Financial Accounting, and
- At least **two** of the six areas IT/Financial Systems.

Examples as to how you could have demonstrated an in-depth competence are provided in the [Guide to In-depth Competency Fields](#) document which is available online. Specific examples for Financial Accounting and Information & Financial Systems are shown on pages 4-5 and 10-11 of that document. Remember, Competency Records can only be presented for areas where you have had the relevant underlying training, which must be evidenced in your training records. It is not sufficient to merely list the areas that you have demonstrated an in-depth competence in, you are required to provide further information, which is discussed below.

Your requirement is to describe the circumstances in your training, where you demonstrated in-depth competences and the resulting outcomes. It is important to provide relevant, recent examples. You should elaborate on the description provided on the individual statements. Consider the points below:

- You should start with providing some context to your role, for example, state your title, the main area of the company's business, how many clients or staff you are responsible for.
- Your key responsibilities. Reference should be made to the complexity of the work carried out in demonstrating an in-depth competence.
- It is essential to reference, where appropriate, the accounting standards (IFRS, UK & Irish GAAP etc.), standards in auditing, tax law, other legislation, or other authoritative sources.
- If any unusual or special issues arose which required you to research GAAP, the standards in auditing, tax or other legislation, or other authoritative sources this (these) and the outcome(s) should be described.
- Outline the systematic steps taken by you when demonstrating the in-depth competence. You should identify any issues, how you resolved them and the final outcome.

### Behavioural Attributes

This element of your application relates to the Behavioural Attributes, expected of a newly qualified CPA. You are required to describe how, and where, you have displayed these. It is important to provide relevant, recent examples. Remember – you should elaborate on the description provided on the individual statements. The Behavioural Attributes are grouped under three headings as listed below:

#### 1. Professionalism & Personal Ethical Standards

The Institute's requirement of CPA Ireland students is that their approach is characterised by integrity, reliability, and objectivity, driven by their personal commitment to the highest ethical principles. Examples are provided on page 9 of the Competency Guide and Return Form. You should also consider the points below:

- Perhaps you encountered, or perceived that you may have been faced with, a conflict of interest? Describe how this happened, what you did to resolve it and the outcome?

- Perhaps a client posed some ethical challenge to you by wanting a transaction or transactions accounted for in a certain way. For example, the client or management wanted expenses capitalised, stock under or overvalued. Describe the challenge, the steps taken by you, and the final outcome.
- How do you keep abreast of current ethical debates and technical issues? Examples include reading Accountancy Plus, monthly e-bulletins, IFAC's International Ethics Standards Board for Accountants announcements, in house training, attending seminars, independent research etc.
- You will need to outline the background to the example(s) that you provide, the steps that you took and the final outcome.

## 2. Sensitivity to Business Needs

The Institute's requirement of CPA Ireland students is that they function effectively within the ambiguity and dynamism of the business environment, while valuing human and social responsibility dimensions, in addition to responding to economic imperatives. Examples are provided on page 10 of the Competency Guide and Return Form. You should also consider the points below:

- Can you provide an example where you made a suggestion to improve a client's or your employer's business process or processes?
- Have you made suggestions to reduce costs, identified opportunities for expansion or, diversification or innovations?
- Have you suggested implementing a new system or process in your department which would improve efficiency?
- You will need to outline the background to the example(s) that you provide, the steps that you took and the final outcome.

## 3. Interpersonal Effectiveness

The Institute's requirement of CPA Ireland students is that they provide significant added value in the application of their technical expertise by working effectively with others. Examples are provided on page 11 of the Competency Guide and Return Form. You should also consider the points below:

- Communication skills – how do you communicate effectively with colleagues, clients etc.?
- Have you negotiated a settlement with Revenue, Creditors or others etc. on behalf of a client?
- Have you had to tailor complex financial information or other technical jargon into a format understandable to a non-technical audience, without compromising on the quality or reliability of the information?
- Have you provided training to junior or other staff involving, coaching, encouragement, supervision, mentoring and feedback?
- Can you describe how you identified an issue and took the lead on resolving it?

**REMEMBER:** You will need to: outline the background to the example(s) that you provide in the competency statements and the behavioural attributes; the steps that you took; and the final outcome. The examples shown above are not exhaustive and you may submit other relevant examples. All examples you are referencing should be anonymised (client X etc.).

Finally, your Competence Statements and Behavioural Attributes must be reviewed and approved by your mentor (online) and submitted to the Institute for approval. Please note, acceptance of Competency Records and Behavioural Attributes by the Institute does not constitute an acceptance of your overall application for membership.