

Practical Work Experience Evaluation Form - CPA, CGA path

Please write in print lettering.

TO BE COMPLETED BY THE CANDIDATE

Last name: _____ First name: _____ Identification number: _____

Name of the employer: _____ Position: _____

Type of organization: _____ Number of employees: _____ Number of employees supervised by the candidate: _____

Responsibilities of employees supervised by the candidate: _____

Start date of the practical training covered by this evaluation: _____

End date of the practical training covered by this evaluation: _____

Period of sick leave, parental leave or study leave included in the period covered by this evaluation: From _____ to _____

TO BE COMPLETED BY THE CANDIDATE'S IMMEDIATE SUPERIOR

Last name: _____ First name: _____ Position held: _____ Signature: _____

TO BE COMPLETED BY THE TRAINING SUPERVISOR ☐ Same as the immediate superior

Last name: _____ First name: _____ Position held: _____ Signature: _____

DECLARATION

I hereby declare that the information provided in this form is true and that I have made sure to complete and sign it.

I understand that any false or incomplete statement could have negative implications.

Signature : _____ Date : _____

IMPORTANT: This form should be accompanied by a letter from the employer and a detailed description of the tasks carried out by the candidate.

RÉSERVÉ À L'ADMINISTRATION

Nombre de mois reconnus : _____ Du : _____ au : _____ Stage n° : _____ Complété : ☐ oui ☐ non

Par : _____ Date : _____

CPA, CGA Practical work experience objectives

CPA, CGA is a dynamic, internationally recognized professional accounting designation. It signifies financial and strategic leadership, broad-ranging expertise and commitment to the highest standards of professional conduct. CPA, CGAs lead the way in business with this exemplary mix of professional competencies. The Order's accreditation program is focused on competencies; it enables the Order to accredit professionals who have the best professional competencies and management expertise.

In that context, the work experience acquired by candidates prior to accreditation constitutes an important step in their career path. The practical training period fosters a deeper understanding of organizations and how they work and enables candidates to apply the notions, skills and aptitudes they acquired in their program of studies. This experience gives them an opportunity to acquire and apply both their professional knowledge and competencies.

In that perspective, this form enables the Order to evaluate the practical work experience's contribution to the candidate's competency development. To that end, this form is divided into three sections:

- Part 1: Professional knowledge
- Part 2: Professionalism
- Part 3: Leadership

Instructions for completing this form

A) Candidate and immediate superior

Candidates should first answer the question for each area of knowledge. If their answer is "no", they should move on to the next area of knowledge. If their answer is "yes", they should complete the columns of the applicable table. Using the scale provided below, they should initially indicate the frequency with which they carried out each of the tasks mentioned. In the following column, they should also provide an example of their accomplishments.

In addition, the last column should be completed by the candidate's immediate superior, who should use the following scale to indicate the frequency with which the candidate carried out each of the tasks mentioned, based on his/her observations of the work performed.

Please use the following scale:

Frequency of time dedicated to the task	Corresponding percentage
C: Continuously	75%-100%
F: Frequently	36%-74%
O: Occasionally	16%-35%
R: Rarely	1%-15%
N: Never	0%

B) Training supervisor

The training supervisor shall review the entire form with the candidate and complete section 4.3

IMPORTANT :

Although this evaluation form deals with various areas of knowledge, the practical training may not have served to develop all of these areas. In general, the Order expects that at least two areas of knowledge in Part 1 will be completed. Similarly, the Order expects that all of the areas of knowledge in Part 2 will be completed as a minimum. Finally, the Order expects that Part 3 is minimally completed at least once over the 24-month practical training.

To know all the **rules related to the practical work experience**, please refer to the Practical Training Guide – 2012 version available on the **CPA, CGAs Website**.

(<http://www.cga-quebec.org/documents/pdf/CGA-Guide-de-stage-2012-2013-eng.pdf>)

NOTICE

The information in this form is collected for the purposes of protecting the public, monitoring the conditions giving access to the permit of the Order and for registering as a candidate to the practice of the profession, carrying out research, compiling statistics and conducting surveys. It will be made available for these purposes to all staff members of the Order to enable them to carry out their duties. The contact information contained herein may be transmitted to universities and training supervisors as mandatories of the Order, to ensure that the regulations governing the training period and the Professional Education Program (CPA, CGA path) are applied and that adequate supervision is provided. This information may also be used by the Order for organizational purposes or to propose you goods and services, unless the access officer at the Order is instructed otherwise in writing.

The information and the file that the Order currently maintains relating to you are kept at its head office. Under the law, you have a qualified right of access to them or to request that corrections be made.

PART 1: Professional knowledge

Professional knowledge is the foundation on which CPA, CGAs build their technical expertise and meet the demands of the global business environment for specialized knowledge and skills. Acquiring competencies in financial accounting and related financial management areas ensures that CPA, CGAs are able to analyze and deliver clear, reliable financial information and develop successful business strategies. The following areas of knowledge may facilitate the development of competencies in this regard:

- 1.1 Financial accounting and reporting
- 1.2 Management accounting
- 1.3 Assurance and other related services
- 1.4 Finance and financial planning
- 1.5 Business environment
- 1.6 Information technology
- 1.7 Taxation

For each of these areas of knowledge, indicate to what degree your practical training enabled you to develop the related competencies.

1.1 Financial accounting and reporting

Organizations record and report on their performance to satisfy the needs of investors, creditors, regulatory agencies and their own internal decision-makers. As part of an internal or external accounting team, CPA, CGAs advise on and interpret organizations' external reporting requirements. They also select and implement appropriate accounting and reporting methods in accordance with generally accepted accounting principles. In addition, they serve in roles such as controller and CFO, using financial information to identify trends and anomalies, substantiate forecasts and provide strategic advice that helps organizations to achieve their goals.

Did your current practical training enable you to develop or apply these competencies in the areas of financial accounting and reporting?

☐ Yes (please complete the table below)

☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Formulates, analyzes and processes transactions in accordance with applicable professional standards			
Implements and updates accounting policies and procedures in accordance with professional standards			
Interprets and advises on the organization's reporting obligations			
Evaluates and adapts financial accounting systems and processes			
Controls the recording quality of financial data and reports			
Prepares financial statements and related reports			
Develops, prepares, analyzes and interprets relevant financial reports			
Other (specify)			

1.2 Management accounting

To effectively plan and control operations and make decisions, management needs relevant, timely and accurate information. As part of a cross-functional management team, CPA, CGAs design and evaluate management accounting and performance measurement systems that align with corporate strategy. They use the information generated from these systems to recommend and implement improvements to business operations.

Did your practical training enable you to develop or apply competencies in the area of management accounting?

☐ Yes (please complete the table below)

☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Develops, analyzes and monitors budgets (e.g. analyzes budget variances)			
Designs, evaluates and develops the performance evaluation system or management accounting system (e.g. dashboard, indicators)			
Evaluates the information needed for management decisions (e.g. profitability analysis (cost - volume -profit)			
Makes decisions based on analyzed managerial data (e.g. product pricing, establishes fixed costs and cost-control measures)			
Recommends organizational improvements based on results from management accounting systems			
Other (specify)			

1.3 Assurance and other related services

Assurance activities are designed to enhance the reliability of financial information and the ways it is gathered and reported. As external auditors, CPA, CGAs attest to the fairness and accuracy of an organization's financial statements, ensuring that investors, creditors, boards of directors, audit committees and the public are fully informed. CPA, CGAs also evaluate and consult on an organization's internal and external reporting requirements; compliance with rules, regulations and standards; development of audit plans; design of internal controls; and the environmental impacts of business activities.

Did your practical training enable you to develop or apply competencies in the areas of assurance and other related services?

- ☐ Yes (please complete the table below)
☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Establishes the assessment of engagement-related risks and issues with a view to accepting them or determining their impact on the engagement			
Determines the scope of the engagement or management audit			
Plans the engagement			
Establishes how processes will be developed or applied (e.g. surveys, reconciliations, counts)			
Executes the engagement or management audit in accordance with professional standards			
Studies and evaluates internal control systems			
Designs and improves internal control systems or formulates related recommendations			
Evaluates assurance requirements (e.g. level of assurance required)			
Records the audit evidence and results in the audit files			
Prepares assurance reports (review engagement, audit engagement, letter of recommendation)			
Other (specify)			

1.4 Finance and financial planning

CPA, CGAs provide strategic advice on corporate transactions such as capital investments, mergers and acquisitions. They also advise on financing to meet short-term and long-term goals, as well as the organization’s financing tools, capital structure and resource management.

Did your practical training enable you to develop or apply competencies in the areas of finance and financial planning?

- ☐ Yes (please complete the table below)
- ☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Analyzes financing needs			
Evaluates the most appropriate capital structure			
Establishes the cash flow management system or the working capital management system			
Develops financial forecasts/plans			
Determines the company’s value			
Other (specify)			

1.5 Business environment

All working financial professionals require a general knowledge of the business environment. CPA, CGAs bring to any task essential knowledge of economics and law; business, government and not-for-profit organizations and how they are organized, financed, managed and governed; and the competitive global environment in which organizations operate. This knowledge enhances their ability to provide integrated business services, advise on business operations and decisions in different organizational contexts, develop business plans that encompass all aspects of an organization and evaluate an array of risk factors and risk management policies.

Did your practical training enable you to develop or apply competencies in the area of the business environment?

☐ Yes (please complete the table below)

☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Understands, anticipates and identifies market factors and stakeholder interests			
Identifies, analyzes and evaluates enterprise risk factors			
Implements and advises on measures to mitigate enterprise risk			
Formulates recommendations concerning management decisions or business continuity			
Develops and updates plans concerning the company's operations			
Develops, evaluates or advises on the organizational structure			
Other (specify)			

1.6 Information technology

CPA, CGAs are skilled in managing technology changes and using IT as both an accounting and management tool. They advise on the development of IT strategy in all areas of the business, from accounting and reporting to end-user computing.

Did your practical training enable you to develop or apply competencies in the area of information technology?

- ☐ Yes (please complete the table below)
☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Selects and uses appropriate business technology tools in the workplace			
Evaluates and advises on the impact of new technologies on business processes			
Develops, implements, supervises and advises on IT projects (implementation/conversion)			
Formulates recommendations concerning the required information systems			
Formulates recommendations concerning safeguarding measures for IT assets and the information they contain			
Other (specify)			

1.7 Taxation

As external advisors or members of an internal management team, CPA, CGAs recommend tax strategies that align with the organization's business plan. They advise on the tax consequences of specific decisions, compare and make after-tax determinations and write tax opinions. They ensure that an organization is in compliance with tax laws and regulations by interpreting and communicating complex tax laws and staying up to date on tax rules and regulations.

Did your practical training enable you to develop or apply competencies in the area of taxation?

☐ Yes (please complete the table below)

☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Advises on the tax consequences associated with decisions (e.g. tax planning, shareholder advantages)			
Reviews tax files (e.g. income tax, consumption taxes)			
Prepares tax files			
Complies with requirements governing the filing of required reports and information			
Is responsible for relations with government authorities			
Examines notices of objection, notices of assessment, etc. and formulates comments or recommendations			
Other (specify)			

PART 2 : Professionalism

CPA, CGAs are required to exercise integrity, objectivity, independence and professional judgment in all aspects of their work. They maintain a high level of professionalism by embracing innovation, taking initiative, managing the expectations of clients and stakeholders, applying an integrative approach to problem solving and committing to continuous self-improvement. The professionalism competencies apply to all areas of CPA, CGAs' professional conduct, enhancing CPA, CGAs' performance as well as the reputation of the profession.

Evaluating professionalism in connection with practical training is based on the following areas of knowledge:

- 2.1 Ethics and trust
- 2.2 Stakeholder orientation
- 2.3 Communication
- 2.4 Integrative solutions
- 2.5 Problem solving
- 2.6 Professional development
- 2.7 Professional self-evaluation

For each area of knowledge in this section, indicate to what extent your practical training enabled you to develop the related competencies.

2.1 Ethics and trust

Professional ethical principles are incorporated at all levels of the CPA, CGA program of studies. CPA, CGAs are required to adhere to the provisions of their Code of Ethics and to conduct themselves with integrity and honesty.

Did your practical training enable you to develop or apply competencies in the areas of ethics and trust?

- ☐ Yes (please complete the table below)
- ☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Complies with professional secrecy and keeps information confidential			
Plans and exercises due diligence			
Maintains objectivity and independence in appearance and in fact (avoids real and perceived conflicts of interest)			
Other (specify)			

2.2 Stakeholder orientation

The ability to anticipate and meet the needs of an organization’s internal and external stakeholders is essential to ensure a high level of professionalism. CPA, CGAs understand the organization and its environment and act in the stakeholders’ interest.

Did your practical training enable you to develop or apply competencies in the area of stakeholder orientation?

- ☐ Yes (please complete the table below)
- ☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Identifies stakeholders’ needs and expectations and ensures that they are met (internal and external: clients, suppliers, shareholders, etc.)			
Demonstrates an understanding of the organization and its business context			
Favours effective relations with clients and the organization			
Other (specify)			

2.3 Communication

Given the higher profile that financial professionals have within organizations today, strong communication skills are vital for CPA, CGAs. All of the valued outcomes of a CPA, CGA's work—reports, observations, analyses, opinions, conclusions and recommendations—must be well-organized, error-free and communicated in clear, unambiguous language.

Did your practical training enable you to develop or apply competencies in the area of communication?

- ☐ Yes (please complete the table below)
- ☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Selects an appropriate medium to convey information, ideas and results			
Prepares information in formats appropriate for specific purposes			
Follows up to ensure that communications are clearly understood			
Facilitates resolution between differing viewpoints (business dispute resolution, contract negotiation, mediation)			
Other (specify)			

2.4 Integrative solutions

In assessing a problem, CPA, CGAs consider information from a variety of sources and perspectives. They explore interrelationships among issues and evaluate issues from various functional and departmental perspectives. They develop integrative solutions and carefully evaluate the implications of those solutions, including short-term and long-term effects, on all areas of the organization.

Did your practical training enable you to develop or apply competencies in the area of integrative solutions?

☐ Yes (please complete the table below)

☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Adopts an integrated approach for solving complex management problems			
Aggregates information from a variety of sources and perspectives to assess the impact of issues on the organization			
Evaluates the interrelationship of an issue with different organizational functions and applies concepts and approaches within and across functional areas to develop integrative solutions			
Develops comprehensive solutions by carefully evaluating the consequences, including short and long-term repercussions on all divisions of the organization			
Other (specify)			

2.5 Problem solving

Professionalism implies an ability to apply a rational approach to problem solving. Whether making a strategic decision or providing technical expertise, CPA, CGAs bring problem solving skills to any business issue, including the ability to recognize problems, analyze data, identify alternatives, apply decision criteria and make recommendations.

Did your practical training enable you to develop or apply competencies in the area of problem solving?

- ☐ Yes (please complete the table below)
- ☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Establishes priorities between multiple problems			
Defines the scope of the problem Seeks both the causes and the consequences of the problem			
Generates and evaluates alternative solutions Creates final recommendations, including an action plan			
Other (specify)			

2.6 Professional development

Professional development is a lifelong commitment for CPA, CGAs. CPA, CGAs take responsibility for developing and maintaining their professional competence through education, research, professional networking and mentoring.

Did your practical training enable you to develop or apply competencies in the area of professional development?

- ☐ Yes (please complete the table below)
☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Engages in continuing professional development to maintain and enhance professional knowledge and skills			
Is interested in developing his/her knowledge with respect to new areas relevant to the exercise of his/her work			
Applies new learning for the benefit of stakeholders			
Assesses professional priorities and manages own time and resources to achieve them			
Other (specify)			

2.7 Professional self-evaluation

The CPA, CGA commitment to continuous improvement includes carrying out professional self-evaluation. CPA, CGAs know their own limitations and provide expert advice only in areas of their own specialized knowledge.

Did your practical training enable you to develop or apply competencies in the area of professional self-evaluation?

- ☐ Yes (please complete the table below)
- ☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Recognizes the limits of his/her knowledge and only formulates opinions in areas corresponding to his/her competencies			
Exercises professional judgment to determine when the services of other experts and professionals should be enlisted			
Listen to the comments of clients, team members and other professionals in his/her field			
Other (specify)			

PART 3: Leadership

Leadership is an integral aspect of a CPA, CGA's work in any business field or organizational role. CPA, CGAs promote organizational effectiveness, manage change and lead high-performance teams that help an organization meet its goals. They fill leadership and strategic roles and are recognized worldwide as financial leaders who influence the strategic direction and growth of the organizations they serve. The leadership competencies ensure that CPA, CGAs move beyond technical mastery to develop the personal qualities and non-technical skills that are essential for successful leaders.

3.1 Strategic and organizational leadership

3.2 Individual and team leadership and development

For each area of knowledge in this section, indicate to what extent your practical training enabled you to develop the related competencies.

3.1 Strategic and organizational leadership

CPA, CGAs bring strategic and decision-making abilities to all levels of an organization.

Did your practical training enable you to develop or apply competencies in the areas of strategic and organizational leadership and organizational effectiveness?

☐ Yes (please complete the table below)

☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Develops, implements and updates the organization's strategic plan (identifies strategic goals and objectives and implements initiatives to achieve them)			
Evaluates the organization's strengths, weaknesses, opportunities and threats and advises on the impact of specific changes			
Develops the organization's strategic plan and operational plan and communicates them in such a way as to legitimize them among external groups and provide motivation for employees			
Recognizes the social costs and benefits associated with achievement of the organization's objectives, including the impact of management decisions on the environment			
Develops performance measurements aligned with strategic objectives			
Reviews the administrative processes associated with existing systems, processes and controls			
Other (specify)			

3.2 Individual and team leadership and development

CPA, CGAs build high-performance teams whose goals are aligned with those of the organization.

Did your practical training enable you to develop or apply competencies in the areas of leadership and development?

☐ Yes (please complete the table below)

☐ No (please go to the next area of knowledge)

Duties performed during the practical training	Frequency applicable to the candidate C/F/O/R/N	Provide a personalized example demonstrating the accomplishment of each task (to be completed by the candidate)	Frequency corroborated by the immediate superior C/F/O/R/N
Builds and motivates high-performance individuals and teams to achieve goals and objectives			
Leads employees and high-performance teams (assigns tasks, supervises teams, evaluates employees)			
Understands the impact of team dynamics and factors such as stress, conflicts, motivation and empowerment on employee/ team development			
Seeks to maximize the growth and contribution of each employee and each team via supervision and mentoring			
Encourages employees to adopt different work strategies and to support professional change			
Other (specify)			

PART IV: OTHER RELEVANT INFORMATION

4.1 Candidate's comments

For the purposes of this evaluation, please include any additional information that was not mentioned elsewhere in this form and that could provide a more complete appreciation of the competencies developed during your practical training.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and extend across the width of the page. There are no margins, text, or other markings on the paper.

NOTE: This form should be accompanied by a letter from the employer and a detailed description of the tasks carried out by the candidate.

Name : _____ Signature : _____

4.2 Immediate superior's comments and recommendations

Please include any additional information that could be used to evaluate the candidate and that was not mentioned elsewhere in this form, together with your recommendations concerning the competencies developed by the candidate during his/her practical training.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Name: _____ Signature: _____

Phone number: _____

4.3 Training supervisor's comments and recommendations (when the supervisor is not the immediate superior)

After having read the contents of this form (in light of the Order's requirements) and after discussion with the candidate, please indicate your opinion, together with your recommendations, concerning the competencies developed by the candidate during his/her practical training.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and extend across the width of the page. There are no margins, text, or other markings on the paper.

Name: _____ Signature: _____

Phone number: _____