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CPAs

Educators and accounting professionals developed the Framework to define the skills-based competencies students need as they enter the profession.

Nov. 10, 2022



The [American Institute of CPAs](#) has released its [Foundational Competencies Framework for Aspiring CPAs](#) — a resource to help students acquire the knowledge and develop the talents that will lead them to success in the accounting profession.

Educators and accounting professionals developed the Framework to define the skills-based competencies students need as they enter the profession. These competencies are relevant regardless of a student's career path (public, industry, government or not-for-profit) or the specific accounting services they perform.

Because of the rapidly changing accounting profession, the Framework focuses on

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business and contribute to a prosperous society.

- Organizational competencies are broad, cross-disciplinary integration competencies that relate to the environment in which accounting professionals work.
- Leadership competencies are skills, attitudes and behaviors needed by accounting professionals.

“The Framework is flexible to varying school environments and missions,” said Jan Taylor, CPA, CGMA, Ph.D., Academic in Residence, Academic & Student Engagement at the AICPA. “It can benefit programs in ways beyond its primary purpose of course development and revision. For instance, accounting programs can also use the Framework in their Assurance of Learning assessments for accreditation purposes.”

This document is an update to the AICPA’s previous Pre-Certification Core Competencies Framework. It was developed through a diverse working group of AICPA and American Accounting Association staff members, educators and practicing professionals over the past year. It then went through an extensive review process with additional professionals.

“The AICPA’s Foundational Competencies Framework for Aspiring CPAs is my go-to reference when developing accounting course outcomes,” said working group Co-Chair Dr. Sharon L. Levin, CPA, CFE, Graduate Accounting Professor at the University of Maryland Global Campus. “Students planning to take the CPA Exam can use this resource as a checklist throughout their academic program. Its one-page format is ideal for students to retain.”

“Additionally, sharing the framework with Advisory Councils and practitioners can help bridge the perceived gap between education and practice,” said Pat Johnson, CPA, working group co-chair.

A second working group is being formed to make an electronic version of the

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